

BIENNIAL REPORT
OF THE
AUDITOR OF STATE

TO THE
GOVERNOR OF IOWA

JULY 1, 1899

FRANK F. MERRIAM, Auditor of State

PRINTED BY ORDER OF THE GENERAL ASSEMBLY

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REPORT OF THE AUDITOR OF STATE.

STATE OF IOWA.
OFFICE OF AUDITOR OF STATE.
DES MOINES, November 1, 1899. }

To His Excellency, Leslie M. Shaw, Governor of Iowa:

SIR—In compliance with the provisions of subdivision 11, of section 89, of the code, I have the honor to present herewith my report of the fiscal affairs of the state for the biennial period beginning July 1, 1897, and ending June 30, 1899. It is with especial gratification that I hand you this report, because of the remarkably prosperous condition in which the state's business is now shown to be. I find that, as a result of care and economies in legislation and administration, the past biennial period has seen the transference of our fiscal balance from the debit to the credit side of the ledger. A deficit of \$411,000, approximately, two years ago, has been changed into a surplus of \$415,000. The state enters the new biennial period with a reduction of the tax levy, and with prospects good for a still further reduction another year. It is, however, to be borne in mind that Iowa is still a rapidly growing community. New necessities will develop from year to year, demanding the expenditure of funds for institutions and administration. But, in general, it may be fairly said that our equipment of state institutions is nearly completed. From this time on they will grow with the growth of the state rather than be built from their beginnings. The foundations are laid, and well laid. It thus seems reasonable to hope that, with a continuation of the care and economy that have marked every department of the government during your excellency's administration, we will still further reduce the burdens of government in the near future, and that the reduction may be, unless for providential misfortune, permanent.

REVENUE AND TAXATION.

During the biennial period just closed, it is estimated that only 82 per cent of the total state revenue was raised by direct taxation. The remainder, or 38 per cent, of all funds raised for the state government, came from fees, taxation of corporations, federal aid to the Soldiers' home, payments by counties for the maintenance of their insane or other unfortunates in state institutions, refunds by the United States on account of the state's Spanish war expenditures, the collateral inheritance tax, and a few minor items. It is an interesting and perhaps significant fact, that the proportion of revenue collected in the form of direct taxes is growing smaller. Thus, during the last preceding biennial period, 67 per cent of the total revenue was raised by direct taxation, and only 33 per cent by the various indirect methods to which reference has been made.

The revenue collected during the last preceding fiscal period was \$4,101,376.84; and for the period just closed, \$5,079,408.29. There is thus shown an increase of \$78,026.45. From this, however, should be deducted the amount refunded to the state treasurer under the provisions of Chapter 118, laws of the Twenty-seventh General Assembly, providing that treasurers of institutions should return to the state treasury money previously drawn for the institutions. The amount so covered back into the treasury was approximately \$78,000. To this extent the increase in revenue was rather apparent than real, so that \$900,000 is left as the total of actual increase in revenue. This increase has gone to the payment of the old deficit, the creation of the present surplus, and the payment of the expenses of the Spanish war; so that it appears, despite its increasing population and affairs, the state's government has been administered without an increase of the current expense. By direct taxation is meant the revenue raised by the levy under authority of the legislature. The reduction of direct taxation is the result of legislation making more general the taxation of corporations and collateral inheritance. The extent to which this policy has been enforced by recent legislation is forcibly suggested by the statement that in the past biennial period the revenue from these sources has increased over 50 per cent. This indirect taxation of corporations includes fees for filing articles of incorporation, taxation and fees of insurance companies, taxation of telephone, telegraph and express companies, fees for notarial commissions, pharmacy certifi-

cates, and a few other like items. On every one of these, the taxes or fees have been increased by recent legislation.

In this connection I desire to repeat a recommendation made by my predecessor in office in reference to the method of collecting taxes. While preserving the present system under which the legislature names a fixed sum for which the executive council shall levy, I should strengthen it by making the state tax a definite, fixed charge against each county. To this end the executive council should not only fix the millage of state taxes, but should divide the total of state taxes among the several counties in proportion to their valuations, and in announcing the levy should also present a table showing exactly how much each county is expected to pay. Then, instead of allowing the counties to remit their state taxes as they make collections, it should be required that 25 per cent should become due to the state, from the county treasurer, April 15th; 25 per cent July 15th; 25 per cent October 15th, and 25 per cent January 15th, making it an absolute charge against the counties. This exact distribution and arrangement of dates might be changed in the wisdom of the legislature; the point is to make the state tax a fixed charge; to make it due on a certain date or dates, and to require the counties to pay it when due. It would involve no hardship to the counties, but would rather be to their interest, for it would spur them to greater efforts in the direction of prompt and close collections. During the recent biennial period there has been charged off, as unavailable, \$56,477.68 of state taxes. Unavailable simply means uncollectible, and the seriousness of such a loss will be appreciated when it is recalled that for every dollar of state taxes uncollected there is probably \$10 of local taxes likewise delinquent. Such a measure would stimulate county officers to greater exertion, redounding to the benefit of the county much more than of the state.

Another matter to which I desire to call attention is the present method of charging to counties the cost of clothing furnished by the state at the College for the Blind, and the School for the Deaf. These accounts are insignificant in amount, but involve no inconsiderable labor and effort in collection. I would recommend that the state pay for this clothing, or, if this is not deemed best, that more definite legislation be enacted, indicating the exact nature of the county's obligation, and a more definite requirement as to its payment.

Another suggestion which I believe will need little argument to enforce it with those who have had practical experience in the management of county affairs, is that provision ought to be made for regular, periodic examination of the accounts of auditors and treasurers of counties, by competent accountants appointed for that purpose. These examiners should be appointed by some state authority, and should do their work under the supervision of, and report to, the auditor of state. These offices should be examined yearly, at the expense of the county. It would also be well to provide that the state examiners may be called on by counties to examine other county offices, at county expense, whenever the supervisors may deem advisable. Not the least benefit of such a system would be the promotion of more uniform and satisfactory methods of keeping accounts in the offices subject to examination.

THE NEW REVENUE LAW.

The new revenue law, passed by the Twenty-sixth General Assembly, has gone into operation during the past biennium, and has proved itself a very satisfactory piece of legislation. The wisdom of the legislators who framed it has been demonstrated by the fact that the change from an old and long-established basis to a new and necessarily experimental method has been accomplished with little friction and highly satisfactory results. The first complete assessment under the new law resulted in a reduction of \$14,000,000 in the taxable valuation of the state. As the tendency is always to reduce the assessment from year to year, it is possible this decrease will eventually work a hardship in many counties. The state can increase its levy as the assessment decreases, not being limited to the number of mills it can levy. But the counties have not so wide discretion. Some counties are now compelled to levy to the full legal limit for some of their funds. If their assessed valuation should be reduced farther, it would entail serious embarrassment.

THE STATE SCHOOL FUND.

The abundance of money seeking investment, and the increasing demand for the Iowa farm loan as security, have resulted in such a reduction of interest rates as has made it difficult to invest the permanent school fund at the present

statutory rate, 6 per cent. The fund now amounts, in round figures, to \$4,750,000. Of this, about \$275,000 is in the hands of the counties, uninvested, because it cannot be placed at 6 per cent. The counties cannot return it to the state treasury, but must continue the interest payments just as if they had it invested. This condition entails severe hardship on counties which in the past have been able to furnish investments for large sums. Now, unable to invest it at the statutory rate, they must hold it, absolutely unproductive, and pay the 5 per cent interest. The natural result is that the call for these funds is limited, and the uninvested proportion is becoming constantly larger. The inequity seems especially severe because a county positively is forbidden to invest for less than 6 per cent. It cannot reinvest at a lower rate and make up the difference out of its own funds; it must hold the money, entirely unproductive, unless it can be placed at 6 per cent.

It will hardly be necessary, in view of these conditions, to recommend legislation under which these funds will again find borrowers. The simplest plan, and one which would not reduce the revenue of the school fund, would be to make optional with the county the 1 per cent commission now allowed them on loans. At present, on a 6 per cent loan, the school fund receives 5 per cent and the county takes the additional 1 per cent as commission, applying it to general county purposes. If this commission were optional, the funds could be loaned at 5 per cent, and the school fund would lose nothing. It seems not unreasonable to presume that the counties should attend to the loaning of these moneys, without compensation other than the general benefit of having access to a fund whose investment at such a rate must have a tendency to make interest rates moderate. Moreover, the patriotic consideration should not be without weight. The revenues go to the schools, and every county participates in them and ought to be willing to help invest them. General investors, among whom no other form of investment is more highly prized than the Iowa farm mortgage, unhesitatingly loan up to 50 per cent of the valuation on Iowa lands, and the state should do as well. The present limitation of loans to not over \$1,000 on any piece of property is unnecessary and could well be repealed.

At present there is no requirement that payments of interest on the Agricultural college endowment fund shall be reported to the auditor of state. This interest is paid to the treasurer,

and accounted for by him. Having no record of these payments in his own office, the auditor accepts the treasurer's record in making his quarterly check of the treasury. As the general policy is to preserve a complete parallel between the accounts of the treasurer and auditor, so that one may be checked by the other, this one omission, in itself unimportant, throws the entire system out of gear. It would be well to have these interest payments reported to the auditor of state at the same time they are reported to the treasurer, thus making the accounts of both offices cover every receipt of money by the treasury.

PUBLICATION OF THE BIENNIAL REPORT.

The law for publication of reports now requires that the biennial report of the auditor of state, the bank report, and the building and loan report shall be bound in a single volume. For reasons of both economy and convenience, this should be changed so that the biennial report could be published in one volume and the bank and building and loan reports in another. The present volume, containing all three reports in one cover, is large, unwieldy and expensive. The great majority of persons desiring one report do not want both, and there is an unwarranted extravagance in sending both. Moreover, the bank and building and loan reports, if they were published separately, could be given to the public earlier in the year, when they would have much greater value; while at present they cannot be published till the biennial report is completed, at a necessarily late date. It is, therefore, recommended that the building and loan and bank reports be published in a separate volume, yearly, as soon after January 1st as they can be completed.

ESTIMATED RECEIPTS AND EXPENDITURES.

A condensed statement of the estimated receipts and expenditures for the current biennial period may not improperly be given in this connection. The detailed estimates will be found in statements No. 3 and 4.

RECEIPTS.

From state tax based on 3 2-10 mill levy for the last six months of 1898.....	\$ 625,000
State tax based on 2 9-10 mill levy for 1899.....	1,500,000
State tax first six months of 1900, based on authorized levy by legislature, to produce \$1,400,000.....	750,000

Interest on taxes, sales of laws, labor of convicts, miscellaneous fees.....	327,000
Taxation of insurance, telegraph and telephone and express companies.....	380,000
Payments from counties for support of insane and other state institutions.....	720,200
United States aid to Soldiers' Home, and excess pensions.....	112,000
Collateral inheritance tax.....	150,000
Total.....	\$4,564,200

EXPENDITURES.

Salaries and expenses of state officers and employees.....	\$ 662,550
Educational and state institutions.....	2,306,800
Agricultural and other societies and organizations.....	74,900
Arrest of fugitives, inheritance tax enforcement, providential contingencies, arrest of murderers, relief of Hull and Metz, Spanish war and defense.....	67,490
Historical building.....	35,000
Militia.....	100 400
State printer, binder, and state library.....	107,000
Interest on school loans, and publishing constitutional amendments.....	3,313
Twenty-eighth General Assembly.....	130,000
Miscellaneous expenditures.....	90,000
Total.....	\$3,577,423

It thus appears that, without taking extraordinary expenditures of the Twenty-eighth General Assembly into consideration, there is a prospective excess of receipts, over ordinary expenditures, of \$986,777. To this should be added the amount of surplus on hand June 30, 1899, which was \$445,002.87, making a total of \$1,431,779.87. This amount, less outstanding warrants June 30, 1899, \$30,708.85, and undrawn extraordinary appropriations, less the amount to the credit of the Spanish war and defense fund, \$244,662.62, leaves a net prospective surplus, for the purposes of extraordinary appropriation, of \$1,156,408.40. Providing, of course, that the legislature deems it wise to authorize a levy so high as that estimated in the table of receipts.

On the basis of extraordinary appropriations in recent years it seems improbable that this entire surplus will be used for such purposes. A considerable reduction of the state levy would in that event be possible.

Respectfully submitted,

FRANK F. MERRIAM,
Auditor of State.

CONDITION OF THE TREASURY.

The amount of funds in the Treasury at the close of the last fiscal period, June 30, 1897, including agricultural college mortgage bonds, was \$562,663.18, belonging to the several funds as follows:

General revenue.....	\$ 36,872.96
Special university tax.....	11,083.72
Agricultural college endowment fund.....	514,906.50
Total.....	\$ 562,663.18

The amount received from all sources during the fiscal period ending June 30, 1899, was \$5,299,831.34, which was distributed to the several funds as follows:

General revenue.....	\$ 5,079,403.29
Special university tax.....	111,494.47
Agricultural college endowment fund.....	56,551.03
Agricultural college additional endowment fund.....	47,000.00
Permanent school fund.....	978.63
Temporary school fund.....	1,027.31
Swamp land indemnity fund.....	3,373.61
Total.....	\$ 5,299,831.34

The receipts being added to the balance on hand June 30, 1897, as shown above, makes \$5,862,494.52 as the amount to be accounted for. The disbursements during the fiscal period ending June 30, 1899, were as follows:

General revenue.....	\$ 4,671,073.86
Special university tax.....	72,400.00
Agricultural college additional endowment fund.....	47,000.00
Permanent school fund.....	978.63
Temporary school fund.....	1,027.31
Swamp land indemnity fund.....	2,823.51
Total.....	\$ 4,795,103.43

Leaving a balance in the treasury, June 30, 1899, of \$1,037,391.09, belonging to the several funds, as follows:

General revenue.....	\$ 445,002.37
Special university tax.....	50,178.19
Agricultural college endowment fund.....	571,460.53
Swamp land indemnity fund.....	750.00
Total.....	\$ 1,067,391.09

STATEMENT No. 1.

Showing receipts and disbursements during the fiscal period ending
June 30, 1895.

RECEIPTS.

College for the Blind, refund improvement account.....	\$	759.84
College for the Blind, refund support account.....		10,935.43
Industrial Home for the Blind, refund support account.....		1,212.71
Industrial Home for the Blind, sale of manufactured articles.....		8,640.18
School for the Deaf, refund improvement account.....		459.00
School for the Deaf, refund support account.....		83,897.85
Auditor of state, fees.....		5,329.03
Clerk supreme court, fees.....		6,005.40
Oil inspector, fees.....		18,334.83
Secretary of state, fees.....		89,712.74
Superintendent of public instruction, fees.....		2,455.50
Institution for Feeble-Minded Children, refund improvement account.....		1,240.58
Institution for Feeble-Minded Children, refund support account.....		992.94
W. K. Boardman, dairy licenses.....		620.00
L. S. Gates, dairy licenses.....		574.00
B. P. Norton, dairy licenses.....		675.00
Insane collections, by superintendent.....		1,449.33
Iowa Columbian commission, refund.....		14.97
Milton Remley, costs refunded.....		44.00
Custodian sales.....		30.39
G. H. Hill, expenses refunded.....		20.00
Auditor of state, principal and interest Roach & Wold notes.....		19,306.58
Historical department, supplies.....		130.09
Executive council, fees.....		29.50
Interest refunded on warrant No. 10602.....		8.23
Sale geological reports.....		59.96
Governor's contingent fund, refund.....		10.03
Penitentiary, Anamosa.....		7,635.13
N. N. Jones, premium on sale of warrants.....		124.82
N. N. Jones, surplus convict's earnings.....		45,298.27
H. J. Neitert, mileage refund.....		2.30
L. M. Shaw, United States aid, Soldiers' Home.....		101,344.84
G. A. Oliver, emergency warrant fund.....		2.50
W. K. Boardman, expenses refunded.....		35.20
Soldiers' Home pensions.....		7,993.38
Johnson Brigham, refund freight charges.....		11.00
Entomologist's fees.....		707.30
Sale of monument handbook.....		19.00
Sears McHenry, paymasters' refund.....		430.99
Johnson Brigham, drayage refund.....		.50
F. M. Powell, superintendent hospital.....		22.25
G. H. Hill, superintendent hospital.....		241.00
M. H. Byers, refund account Fiftieth Iowa.....		25.00
Hospital for the Insane, Cherokee, support.....		494.97
Hospital for the Insane, Clarinda, improvement.....		215.56
Hospital for the Insane, Clarinda, support.....		8,241.65
Hospital for the Insane, Independence, support.....		10,555.18

Hospital for the Insane, Mt. Pleasant, improvement.....	\$	512.94
Hospital for the Insane, Mt. Pleasant, support.....		2,001.88
Industrial School for Boys, improvement.....		808.83
Industrial School for Boys, file fund.....		457.20
Industrial Home for Boys, support.....		2,001.73
Industrial School for Girls, support.....		1,259.28
Insurance taxes.....		301,485.09
Interest on delinquent taxes.....		33,609.50
Orphans' Home, improvement.....		3.24
Orphans' Home, support.....		586.07
Peddlers' licenses.....		969.97
Penitentiary, Anamosa, improvement.....		175.96
Penitentiary, Anamosa, officers and guards.....		175.66
Penitentiary, Anamosa, support.....		4,760.04
Penitentiary, Anamosa, transportation.....		818.44
Penitentiary, Anamosa, library.....		2,351.50
Penitentiary, Ft. Madison, improvement.....		24.32
Penitentiary, Ft. Madison, transportation.....		516.83
Penitentiary, Ft. Madison, support.....		12,772.16
Penitentiary, Ft. Madison, library.....		3,397.81
Sale of laws.....		22,854.30
Soldiers' Home, support.....		4,194.08
Insane, dues from counties.....		729,096.52
College for the Blind, dues from counties.....		1,269.31
School for the Deaf, dues from counties.....		5,100.60
Institution for Feeble-Minded Children, dues from counties.....		19,320.50
Orphans' Home, dues from counties.....		57,134.55
Telegraph companies, taxes.....		40,213.89
Telephone companies, taxes.....		18,734.88
Pharmacy commission, fees accounts.....		17,700.00
Auditor of state, building and loan fee account.....		1,566.50
Express companies, taxes.....		12,179.71
Medical licenses.....		2,750.00
Sale of Memorial hall site.....		15,000.00
Collateral inheritance tax.....		52,799.62
Support, North Dakota patients, College for the Blind.....		702.00
Adjutant-General's refund from Camp McKinley.....		68.52
Industrial School for Boys, board of inmate.....		9.00
Librarian, sale of typewriter.....		10.00
Sale of old arsenal.....		234.25
W. E. O'Brien, sale of waste paper.....		5.25
Wabash Railroad company, refund transportation.....		8.93
Henderson Arms company, refund.....		14.46
Lewis E. Bolton, refund claim No. 10696.....		1.43
Trans-Mississippi Exposition commission.....		3,000.00
United States, refund, account Spanish war.....		91,482.78
Forty-ninth Iowa, refund, account Spanish war.....		340.65
Proceeds warrants, interest on school fund loans.....		1,368.61
State taxes, 2 1/2-10 mills, 1897; 3 1/2-10 mills, 1898.....		8,174,354.95
Balance in treasury June 30, 1897.....		86,672.96

Total..... \$ 5,116,076.25

DISBURSEMENTS.

Redemption of auditor's warrants.....	\$	4,613,237.31
Interest paid on same.....		57,186.57
Balance cash in treasury June 30, 1899.....		445,002.87
Total.....	\$	5,116,076.25

BIENNIAL REPORT OF THE
SPECIAL UNIVERSITY TAX.

Balance on hand June 30, 1897.....	\$ 11,033.72
Received from state tax, 1-10 mill.....	111,494.47
Total.....	\$ 122,528.19

DISBURSEMENTS.

Redemption Auditor's warrants.....	\$ 72,400.00
Balance in treasury June 30, 1899.....	50,178.19
Total.....	\$ 122,578.19

AGRICULTURAL COLLEGE ENDOWMENT FUND.

Amount mortgage bonds in treasury June 30, 1897.....	\$ 509,553.63
Amount cash in treasury June 30, 1897.....	5,322.57
Amount received from sale of lands, etc., to date.....	56,554.03
Total.....	\$ 571,460.53

DISBURSEMENTS.

Cash in treasury June 30, 1899.....	\$ 88,821.06
Mortgage bonds in treasury June 30, 1899.....	482,839.57
Total.....	\$ 571,460.53

PERMANENT SCHOOL FUND.

Balance in treasury June 30, 1897.....	None.
Receipt by treasurer of state.....	\$ 978.63
Total.....	\$ 978.63
Disbursement by treasurer of state.....	\$ 978.63
Balance in treasury June 30, 1899.....	None.

TEMPORARY SCHOOL FUND.

Balance in treasury June 30, 1897.....	None.
Amount received from interest on state bonds.....	\$ 1,027.31
Total.....	\$ 1,027.31
Amount apportioned to counties.....	1,027.31
Balance in treasury June 30, 1899.....	None.

SWAMP LAND INDEMNITY FUND.

Balance in treasury June 30, 1897.....	None.
Amount received from United States government.....	\$ 3,973.61
Total.....	\$ 3,973.61
Disbursed to counties by treasurer of state.....	2,623.61
Balance in treasury June 30, 1899.....	\$ 750.00

RECAPITULATION OF BALANCES IN TREASURY JUNE 30, 1899.

General revenue.....	\$ 445,002.37
Special university tax.....	50,178.19
Agricultural college endowment fund.....	571,460.53
Swamp land indemnity fund.....	750.00
Total.....	\$ 1,067,391.09

STATEMENT No. 2.

Showing the amount of warrants issued and to what charged, during the fiscal period ending June 30, 1899.

Adjutant-General's salary.....	\$ 3,000.00
Attorney-General's salary.....	7,375.00
Attorney-General's per diem.....	792.22
Attorney-General's clerks' fund.....	2,164.52
Attorney-General's legal assistant.....	2,715.00
Attorney-General's travelling expenses.....	46.90
Auditor's salary.....	4,400.02
Auditor, executive council.....	996.98
Auditor, deputy.....	3,000.00
Auditor's clerks' fund.....	15,292.66
Board of control, including secretary's salary.....	12,749.99
Board of control, travelling expenses.....	429.48
Board of control, expenses.....	885.70
Board of control bulletins.....	306.00
Board of control, clerks' fund.....	10,187.75
Clerk of supreme court, salary.....	4,400.02
Clerk of supreme court, deputy.....	3,000.00
Clerk of supreme court, clerks' fund.....	4,048.99
Commissioner of labor, salary.....	3,000.00
Commissioner of labor, deputy.....	2,000.02
Commissioner of labor, expenses.....	696.90
Commissioner of pharmacy, enforcement fund.....	2,149.09
Custodian, salary.....	3,000.00
Custodian, expenses.....	34,891.51
Dairy commissioner's salary.....	2,873.50
Dairy commissioner, expenses.....	6,447.01
District Judge J. D. Smyth.....	5,000.02
District Judge Henry Banks, Jr.....	5,000.02
District Judge M. A. Roberts.....	5,000.02
District Judge F. M. Fee.....	5,000.02
District Judge F. W. Elcheiberger.....	5,000.02
District Judge Robert Sloan.....	5,000.02
District Judge H. M. Townner.....	5,000.02
District Judge W. H. Tedford.....	5,000.02
District Judge F. R. Gaynor.....	5,000.03
District Judge Henry Banks.....	5,000.02
District Judge William Hutchinson.....	5,000.02
District Judge John F. Oliver.....	5,000.02
District Judge J. D. Gamble.....	5,000.02
District Judge J. H. Applegate.....	5,000.02
District Judge A. W. Wilkinson.....	5,000.02
District Judge Benjamin McCoy.....	3,750.09
District Judge David Ryan.....	3,750.02
District Judge John T. Scott.....	1,250.00
District Judge W. G. Clements.....	1,250.00
District Judge A. R. Dewey.....	5,000.02
District Judge P. B. Wolfe.....	5,000.02
District Judge O. M. Waterman.....	1,176.68
District Judge J. W. Bollinger.....	3,823.94

District Judge W. F. Brannan.....	\$ 5,000.02
District Judge Allen J. House.....	5,000.02
District Judge M. J. Wade.....	5,000.02
District Judge Thos. F. Stevenson.....	3,750.02
District Judge S. F. Prouty.....	1,250.00
District Judge W. F. Conrad.....	5,000.02
District Judge O. P. Holmes.....	5,000.06
District Judge W. A. Spurrier.....	953.32
District Judge C. A. Bishop.....	4,041.70
District Judge Amos S. Blair.....	5,000.02
District Judge J. J. Tolerton.....	1,350.00
District Judge J. J. Tolerton.....	3,750.00
District Judge F. C. Platt.....	3,750.02
District Judge D. R. Hindman.....	3,750.02
District Judge J. B. Whitaker.....	1,250.00
District Judge B. P. Birdsall.....	5,000.02
District Judge S. M. Weaver.....	5,000.02
District Judge Jno. C. Sherwin.....	5,000.02
District Judge J. F. Clyde.....	3,941.69
District Judge C. H. Kelly.....	5,000.02
District Judge L. E. Feltow.....	5,000.02
District Judge A. N. Hobson.....	5,000.02
District Judge W. B. Quanton.....	5,000.02
District Judge Lot Thomas.....	2,815.86
District Judge F. H. Helsell.....	2,184.16
District Judge A. B. Thornell.....	5,000.02
District Judge W. L. Smith.....	5,000.02
District Judge W. R. Green.....	5,000.02
District Judge N. W. Macoy.....	5,000.02
District Judge S. M. Elwood.....	5,000.02
District Judge Z. A. Church.....	5,000.02
District Judge George W. Burnham.....	5,000.02
District Judge H. M. Remley.....	5,000.02
District Judge W. G. Thompson.....	5,000.02
District Judge Obed Aswell.....	5,000.02
District Judge W. L. Treichler.....	1,384.40
District Judge Reed O'Connell.....	5,000.02
District Judge J. L. Husted.....	9,750.00
District Judge M. C. Matthews.....	1,250.00
District Judge W. S. Withrow.....	5,000.02
Fish and game warden.....	2,400.00
Fish and game warden, expense.....	6,411.07
Governor, salary and rent.....	7,200.00
Governor, executive council.....	999.98
Governor, secretary.....	3,000.00
Governor, contingent.....	10,286.29
Governor, contingent—to pay counsel.....	800.00
Governor, contingent—to pay counsel.....	5,000.03
Janitors, nine months.....	5,467.50
Librarian and assistants.....	999.14
Librarian, catalogue.....	1,650.00
Librarian, clerks' fund.....	7,179.99
Mine inspectors' salaries.....	2,790.07
Mine inspectors' clerks' fund.....	800.00
Mine inspectors' board of examiners.....	846.00
Mine inspectors' board of examiners.....	2,000.00
Oil inspectors.....	18,699.25
Railroad commissioners' and secretary's salaries.....	6,328.92
Railroad commissioners' expenses.....	4,400.02
Secretary of state, salary.....	999.08
Secretary of state, executive council.....	3,000.00
Secretary of state, deputy.....	3,947.60
Secretary of state, clerk of land office.....	3,900.00
Superintendent of public instruction.....	4,400.02

Superintendent of public instruction, deputy.....	\$ 3,000.00
Superintendent of public instruction, clerks' fund.....	3,947.60
Superintendent of public instruction, school journal.....	185.00
Superintendent of public instruction, traveling expenses.....	425.00
Superintendent of weights and measures.....	100.00
Supreme Judge Josiah Given.....	8,000.02
Supreme Judge C. T. Granger.....	8,000.02
Supreme Judge G. S. Robinson.....	8,000.02
Supreme Judge Scott M. Ladd.....	8,000.02
Supreme Judge L. C. Kinne.....	2,000.02
Supreme Judge C. M. Waterman.....	6,000.00
Supreme Judge H. E. Deemer.....	8,000.02
Supreme court reporter's clerks' fund.....	600.00
Supreme court, contingent fund.....	3,568.47
Supreme court reporter.....	6,700.00
Treasurer of state, salary.....	4,400.02
Treasurer of state, executive council.....	999.00
Treasurer of state, deputy.....	3,000.00
Treasurer of state, clerks' fund.....	6,461.97
Veterinary surgeons.....	7,529.35
Agricultural College financial agent.....	3,704.00
Agricultural College, improvement fund.....	28,071.01
Agricultural College, improvement and repair funds.....	802.98
Agricultural College, current expense and support funds.....	23,957.38
Agricultural College, trustees.....	5,091.80
Agricultural College, experiment fund.....	644.72
Agricultural societies.....	39,568.03
State Agricultural society.....	4,505.35
Arrest of fugitives.....	10,013.09
Benedict Home.....	7,296.71
College for the Blind, improvement fund.....	4,408.00
College for the Blind, clothing fund.....	649.28
College for the Blind, support fund.....	48,908.89
College for the Blind, teachers' fund.....	10,807.50
College for the Blind, trustees' fund.....	1,136.40
State binder.....	37,730.37
Board of educational examiners.....	1,400.00
Board of health.....	10,055.81
Industrial Home for Blind.....	25,773.77
Industrial Home for Blind, trustees.....	1,013.10
Code, editing, annotating and publishing.....	37,493.54
Collateral inheritance tax, enforcement fund.....	1,519.21
Executive council, clerks' fund.....	4,828.98
Farmers' institutes.....	5,589.12
Geological survey.....	8,330.17
Geological survey, expense.....	9,608.15
Gray uniforms.....	57.00
Historical building site.....	15,000.00
Historical building.....	20,154.40
Historical collection.....	11,750.98
Historical society.....	2,000.00
Horticultural society.....	3,560.00
Hospital for Insane, Cherokee.....	251,490.31
Hospital for Insane, Clarinda, improvement.....	70,798.05
Hospital for Insane, Clarinda, support.....	229,064.03
Hospital for Insane, Clarinda, trustees.....	1,522.00
Hospital for Insane, Independence, improvement.....	18,527.36
Hospital for Insane, Independence, support.....	208,600.26
Hospital for Insane, Independence, trustees.....	918.75
Hospital for Insane, Mt. Pleasant, improvement.....	17,063.01
Hospital for Insane, Mt. Pleasant, support.....	260,011.33
Hospital for Insane, Mt. Pleasant, trustees.....	1,000.72
Insane, nonresident.....	849.85

Institution for Feeble-Minded Children, improvement.....	\$ 80,975.84
Institution for Feeble-Minded Children, support.....	195,725.54
Institution for Feeble-Minded Children, clothing.....	13,853.54
Institution for Feeble-Minded Children, ordinary expenses.....	16,500.00
Institution for Feeble-Minded Children, trustees.....	1,010.09
Industrial School for Boys, improvement.....	10,477.59
Industrial School for Girls, improvement.....	2,116.61
Industrial School for Boys, support.....	112,526.33
Industrial School for Girls, support.....	41,249.27
Industrial School, trustees.....	692.13
Iowa State University, improvement.....	1,740.33
Iowa State University, support.....	149,470.95
Iowa State University, endowment.....	5,000.00
Iowa State University, regents.....	5,854.25
State Library, book fund.....	10,000.00
State Library, repairs.....	250.00
State Library, circulating library.....	1,600.00
Interest on school fund loans.....	1,368.61
Iowa Weather Service.....	5,535.68
Mail carriers.....	1,975.00
Militia.....	79,185.65
Militia, storage.....	651.09
Miscellaneous expenses.....	36,445.36
Miscellaneous expenses, freight and expressage.....	2,992.91
Miscellaneous expenses, Code 36.....	336.49
Miscellaneous expenses, Code 164.....	4,467.51
Miscellaneous expenses, Code 165.....	30,998.66
Soldiers' and Sailors' Monument.....	5,584.50
New Orleans exposition claims.....	12,000.00
State Normal School, improvement.....	5,200.00
State Normal School, teachers.....	62,493.00
State Normal School, contingent and repair.....	16,000.00
State Normal School, trustees.....	2,209.40
State Normal School, secretary.....	180.20
Orphans' Home, improvement.....	7,167.17
Orphans' Home, support.....	98,909.65
Orphans' Home, trustees.....	723.39
Penitentiary, Anamosa, improvement.....	39,942.69
Penitentiary, Anamosa, escaped convicts.....	12.00
Penitentiary, Anamosa, officers and guards.....	102,201.98
Penitentiary, Anamosa, support.....	122,476.04
Penitentiary, Anamosa, transportation.....	2,430.66
Penitentiary, Anamosa, library.....	1,461.51
Penitentiary, Ft. Madison, improvement.....	8,335.80
Penitentiary, Ft. Madison, officers and guards.....	74,955.83
Penitentiary, Ft. Madison, transportation.....	2,067.61
Penitentiary, Ft. Madison, support.....	39,834.69
Penitentiary, Ft. Madison, library.....	344.92
Penitentiary, Ft. Madison, barn.....	1,811.43
Penitentiary, Ft. Madison, inspection.....	146.13
State printer.....	54,991.32
Transfer of convicts and insane.....	341.16
Relief of Hull.....	480.00
Relief of Metz.....	540.00
Reward for arrest of murderers.....	500.00
Soldiers' Home, improvement.....	15,557.00
Soldiers' Home, officers' salaries.....	13,947.00
Soldiers' Home, special contingent.....	429.82
Soldiers' Home, support.....	135,497.91
Soldiers' Home, transportation.....	1,186.10
Spanish war and defense fund.....	141,532.43
Teachers' institutes.....	10,300.00
School for the Deaf, improvement.....	540.99

School for the Deaf, clothing.....	\$ 1,017.57
School for the Deaf, support.....	100,335.28
School for the Deaf, teachers.....	12,618.36
School for the Deaf, trustees.....	739.05
Entomologist.....	1,017.47
Twenty-second General Assembly special appropriation.....	872.50
Russian thistle extermination.....	20.10
Twenty-sixth General Assembly special appropriation.....	1,069.76
Iowa and Missouri boundary.....	54.22
Battleship Iowa silver service.....	5,000.00
Twenty-sixth General Assembly, special session, special appropriation.....	908.00
Hospital, Cherokee, commissioners.....	1,660.62
Investigating committee, state institutions.....	2,618.72
Trans-Mississippi exposition.....	34,000.00
Publishing constitutional amendment.....	1,135.75
Twenty-seventh General Assembly, mileage.....	2,097.00
Twenty-seventh General Assembly, members' salaries.....	82,225.00
Twenty-seventh General Assembly, officers' salaries.....	33,708.50
Twenty-seventh General Assembly, extra employees.....	2,486.00
Twenty-seventh General Assembly, special appropriations.....	12,215.91
Total.....	\$ 4,196,494.93

STATEMENT No. 3.

Showing the estimated receipts for the fiscal period beginning July 1, 1899,
and ending June 30, 1901.

From state tax based on 3 2-10 mills levy for last six months 1898.....	\$ 625,000
From state tax based on 2 9-10 mills levy for 1899.....	1,500,000
From state tax, first six months for 1900, based on authorized levy by legis- lature to produce \$1,400,000	750,000
From interest on taxes.....	30,000
From sales of laws.....	2,500
From insurance companies for taxes.....	300,000
From telegraph and telephone companies for taxes.....	65,000
From penitentiary—labor of convicts.....	80,000
From auditor of state—fees.....	85,000
From secretary of state—fees.....	80,000
From oil inspector.....	15,000
From clerk of supreme court—fees.....	5,000
From superintendent of public instruction—fees.....	2,500
From counties for support of insane.....	650,000
From counties for support of blind—clothing account.....	1,200
From counties for support of feeble-minded—clothing account.....	15,000
From counties for support of deaf—clothing account.....	4,000
From counties for support of Orphans' Home.....	50,000
From United States aid to Soldiers' Home.....	100,000
From dairy commissioner's licenses.....	1,500
From pharmacy commission.....	18,000
From express companies for taxes.....	15,000
From Soldiers' Home—account pensions.....	12,000
From board of health licenses.....	2,500
From collateral inheritance tax.....	150,000
From miscellaneous sources.....	5,000
Total.....	\$ 4,564,200

STATEMENT No. 4.

Estimated expenditures for the fiscal period beginning July 1, 1899, and ending
June 30, 1901, being such only as are contemplated by existing laws, and
exclusive of any extraordinary appropriations that may be made by the
General Assembly. Where the term "general law" is used opposite an
estimate, it indicates that there is a standing appropriation for that purpose
in the law, and no further appropriation will be necessary. The estimates are
made to pay salaries and expenses up to April 1, 1902. All estimates for
clerks' fund, Governor's contingent fund, and Railroad Commissioners'
expense fund are made in accordance with Joint Resolution No. 5, passed by
the Twenty-seventh General Assembly.

ACCOUNTS.	Estimated expendi- tures.	
Adjutant-general, salary.....	\$ 3,000.00	
Attorney-general, salary.....	8,000.00	
Attorney-general, traveling expenses.....	1,000.00	
Attorney-general, clerk's fund.....	2,550.00	
Attorney-general, legal assistance.....	2,400.00	
Auditor of state, salary.....	4,400.00	
Auditor of state, executive council service.....	1,800.00	
Auditor of state, deputy's salary.....	3,000.00	
Auditor of state, clerk's fund.....	15,840.00	
Clerk of supreme court, salary.....	4,400.00	
Clerk of supreme court, deputy's salary.....	3,000.00	
Board of control, salaries (including secretary's).....	21,000.00	
Board of control, traveling expenses.....	1,200.00	
Board of control, clerk's fund.....	15,000.00	
Board of control, bulletins.....	5,000.00	
Board of control, investigation expenses.....	7,800.00	
Clerk of supreme court, clerical assistance.....	4,280.00	
Commissioner of labor statistics, salary.....	3,000.00	
Commissioner of labor, deputy's salary.....	2,000.00	
Commissioner of labor, expenses.....	1,000.00	
Commissioners of pharmacy, enforcement.....	2,500.00	
Custodian of public property, salary.....	3,000.00	
Custodian of public property, expenses.....	45,000.00	
Dairy commissioner, salary.....	3,000.00	
Dairy commissioner, clerk's fund and expense.....	1,000.00	
District judges, salaries (fifty-three judges).....	265,000.00	
Executive council, clerk's fund.....	5,500.00	
Fish and game warden.....	2,400.00	
Farmers' institutes.....	6,000.00	General law.
Governor, salary and room rent.....	7,250.00	
Governor, executive council.....	1,000.00	
Governor, private secretary.....	8,000.00	
Governor, contingent fund.....	10,440.00	
Governor, contingent fund to pay counsel.....	2,000.00	
Librarian and assistants, salaries.....	5,400.00	
Librarian, clerk's fund.....	2,640.00	
Mine inspectors, salaries.....	2,000.00	
Mine inspectors, expenses.....	3,000.00	General law.
Mine inspectors, clerk's fund.....	950.00	
Mine inspectors, board of examiners.....	400.00	
Mail carriers.....	2,200.00	
Railroad commissioners and secretary, salaries.....	16,200.00	

STATEMENT No. 4—CONTINUED.

ACCOUNTS.	Estimated expenditures.	
Railroad commissioners, clerks' fund and expenses.....	8,000.00	
Secretary of state, salary.....	4,400.00	
Secretary of state, executive council.....	1,000.00	
Secretary of state, deputy's salary.....	3,000.00	
Secretary of state, clerks' fund.....	10,800.00	
Secretary of state, land office clerk, salary.....	2,400.00	
Superintendent of public instruction, salary.....	4,400.00	
Superintendent of public instruction, deputy's salary.....	3,000.00	
Superintendent of public instruction, clerks' fund.....	3,980.00	
Superintendent of public instruction, traveling expenses.....	500.00	
Superintendent of public instruction, school journals.....	200.00	General law.
Superintendent of public weights and measures.....	100.00	General law.
Supreme judges, salaries (six judges).....	48,000.00	
Supreme court, contingent fund (including janitor).....	4,940.00	
Supreme court reporter, salary.....	4,800.00	General law.
Supreme court, clerks' fund.....	900.00	
Treasurer of state, salary.....	4,400.00	
Treasurer of state, executive council.....	1,000.00	
Treasurer of state, deputy's salary.....	3,000.00	
Treasurer of state, clerks' fund.....	9,100.00	General law.
Veterinary surgeon, per diem and expense.....	10,000.00	General law.
Agricultural College, financial agent.....	4,000.00	General law.
Agricultural College, repairs, general improvement and current expense.....	37,000.00	General law.
Agricultural College, trustees' per diem and expense.....	5,500.00	General law.
Agricultural societies.....	40,000.00	General law.
Arrest of fugitives.....	10,000.00	General law.
Board of control, support and ordinary expense, state institutions.....	2,025,000.00	
Board of educational examiners.....	1,750.00	General law.
Board of health.....	10,000.00	General law.
Collateral inheritance tax enforcement fund.....	3,000.00	
Geological survey and expenses.....	20,000.00	General law.
Historical building.....	35,000.00	
Historical collection.....	12,000.00	General law.
Historical society.....	2,000.00	General law.
Horicultural society.....	5,000.00	General law.
Interest on school fund loan.....	1,315.00	
Iowa weather service.....	5,400.00	General law.
Iowa State University, endowment and support.....	151,000.00	General law.
Iowa State University, board of regents.....	8,000.00	General law.
Militia.....	100,400.00	General law.
Miscellaneous expenditures.....	90,000.00	
Normal schools, teachers' salaries and contingent.....	75,000.00	General law.
Normal schools, trustees' per diem and expense.....	2,500.10	General law.
Normal schools, secretary.....	500.00	General law.
Providential contingencies.....	20,000.00	
Reward for arrest of murderers.....	1,000.00	
Relief of Joseph Metz.....	480.00	General law.
Relief of F. M. Hall.....	480.00	General law.
State printer.....	55,000.00	General law.
State binder.....	38,000.00	General law.
State library.....	14,000.00	General law.
Spanish war and defense fund.....	2,500.00	
Teachers' institutes.....	9,000.00	
Twenty-eighth General Assembly.....	130,000.00	
Publishing constitutional amendment.....	2,000.00	
Total.....	\$3,577,423.00	

STATEMENT No. 5.

MISCELLANEOUS ITEMS.

Showing warrants outstanding June 30, 1897; amount of warrants issued during the fiscal period ending June 30, 1899; amount of warrants outstanding June 30, 1899, and the amount issued to the insane hospitals.

WARRANTS—GENERAL REVENUE.

Warrants outstanding June 30, 1897.....	\$ 447,500.73	
Warrants issued from July 1, 1897, to June 30, 1899, inclusive.....	4,196,491.93	
Total.....		\$4,643,993.66
Amount redeemed from July 1, 1897, to June 30, 1899, inclusive.....	\$4,613,287.31	
Warrants outstanding June 30, 1899.....	30,708.25	
Total.....		4,643,993.66

WAR AND DEFENSE.

Amount of warrants outstanding June 30, 1897..... 125.43
(None issued or redeemed during the past fiscal period.)

HOSPITALS FOR THE INSANE.

The superintendents have certified to this office, quarterly, the amount of board and clothing under section 1423, code of 1873, and section 2292, code of 1897, as follows:

Mt. Pleasant.....	\$ 877,781.03
Independence.....	313,502.83
Clarinda.....	241,123.33

Warrants have been drawn on account of support for insane under section 1390, code of 1873, and section 2257, code of 1897, and requisition of board of control, July 1, 1897, to June 30, 1899, inclusive, as follows:

Warrants—Mt. Pleasant.....	\$ 290,021.96
Warrants—Independence.....	298,152.96
Warrants—Clarinda.....	229,244.03

Of the above amount paid for support of the insane, \$115,501.02 was for support of state patients or those without any known residence.

STATEMENT No. 6.

Showing the extraordinary appropriations of the Twenty-sixth and Twenty-seventh General Assemblies undrawn, at close of business, June 30, 1899.

NAME.	AMOUNT.
Agricultural College	\$ 2,208.48
Benedict Home	2,313.31
Capitol building	1,151.99
College for the Blind	7,769.84
Historical building	34,945.51
Gray uniforms	932.50
Hospital, Insane, Cherokee	3,293.35
Hospital, Insane, Clarinda	4,102.99
Hospital, Insane, Independence	1,172.84
Hospital, Insane, Mt. Pleasant	3,909.93
Industrial Home for Blind	8,553.10
Institution for Feeble-Minded Children	1,114.74
Industrial School for Boys	4,481.24
Industrial School for Girls	2,085.59
Iowa State University	5,500.00
Miscellaneous expense—code, section 35	693.51
Miscellaneous expense	.06
Miscellaneous expense—code, section 184	2,832.49
Miscellaneous expense—code, section 185	45,701.34
Normal School	11,590.03
Orphan's Home	4,943.59
Penitentiary, Anamosa, improvements	20,445.04
Penitentiary, Ft. Madison, transportation	3,317.81
Penitentiary, Ft. Madison, transportation	6,438.82
Provisional contingencies	1,949.51
Trans-Mississippi Exposition	56,000.00
Twenty-seventh General Assembly special appropriation	4,000.00
School for the Deaf	188.93
Agricultural Society	4,516.61
Soldiers Home	54.75
Spanish war and defense	479.00
Fish and game warden's expenses	492,282.00
	4,310.62
Total	\$594,954.62

STATEMENT No. 7.

Showing amount collected on account of collateral inheritance tax, from October 1, 1897, to June 30, 1899.

DATE.	ESTATE OF—	COUNTY.	AMOUNT PAID.
1897.			
October 8	O. J. H. Witt	Scott	\$ 42.54
October 13	D. H. Lehnkuhe	Carroll	39.70
October 29	John Ott	Scott	1,297.58
November 13	Maggie Brickel	Scott	81.27
November 27	John Leppien	Des Moines	17.25
December 11	Elizabeth Morrison	Page	53.02
December 22	Lizzie Dunshane	Worth	1.35
1898.			
January 21	George Smith	Dubuque	84.00
January 22	E. M. Carey	Montgomery	10.63
January 22	E. M. Carey	Montgomery	10.62
January 31	Mary K. Edinger	Jackson	51.78
February 11	Simon Wagner	Black Hawk	539.78
March 1	Samuel Rawley	Page	837.13
March 19	Anne Thomas	Louis	150.00
April 11	E. M. Carey	Montgomery	2.53
April 21	T. H. McGee	Scott	2,900.00
May 9	Jemima Lagrange	Scott	30.96
May 9	Maria Kendall	Scott	14.22
May 11	A. F. Sullwell	Fayette	793.14
May 11	Charles O. Leslie	Scott	391.68
May 19	Elvina M. Carey	Montgomery	3.53
May 20	Matilda Dickinson	Hancock	22.00
May 28	John Peterson	Montgomery	305.45
June 1	Elvina M. Carey	Montgomery	3.53
June 6	Mary Shielos Smith	Wapello	165.00
June 12	Mary Bowley	Scott	347.63
June 16	S. O. Kirkpatrick	Washington	110.48
June 24	B. F. Rolfe	Mitchell	50.00
June 27	John Paxson	Polk	250.00
July 13	Anton Mauderschied	Jackson	111.81
July 13	Reuben Knapp	Mitchell	33.00
August 1	George Rhodes	Dubuque	101.18
August 4	A. Lederer	Polk	159.00
August 4	A. Lederer	Polk	250.00
August 5	A. Lederer	Polk	159.00
August 8	Alfred Treadway	Dubuque	75.00
August 9	David Clough	Muscatine	625.60
August 20	A. Lederer	Polk	250.00
August 29	A. Lederer	Polk	50.00
August 30	A. Lederer	Polk	875.00
September 2	Jonathan Hunt	Louis	101.18
September 2	Deloss Fuller	Butler	401.24
September 3	A. F. Gunther	Webster	255.00
September 8	Bernard Wagner	Dubuque	147.00
September 9	M. J. Blue	Henry	159.62
September 12	Wilhelmina Peterson	Scott	48.48
September 14	John H. Gonch	Lyon	42.50
September 14	John S. Conley	Dubuque	583.78
September 15	Ira Burlingame	Scott	138.67
September 20	Rebecca Hickok	Wapello	97.89
September 30	Solomon Shroyer	Winnebiek	22.05
October 6	August Schwein	Scott	9.48
October 8	S. L. Vest	Wapello	1,317.05
October 12	Gertrude Goob	Scott	21.28
October 13	Eli Holley	Wapello	147.00
October 20	Sarah F. Rawson	Johnson	247.70
October 20	James C. McAdam	Henry	83.02
October 31	Dominick Willmess	Clayton	377.98

STATEMENT No. 7—CONTINUED.

STATEMENT No. 7—CONTINUED

DATE.	ESTATE OF—	COUNTY.	AMOUNT PAID.
October 24	James O. McAdam.	Henry	11.85
October 27	Julia P. Whiting.	Clayton	170.00
October 28	Elizabeth Marti.	Olayton	32.48
October 28	Emma E. Vanorsdalen.	Adams	555.00
October 28	O. A. Kellogg.	Lee	1,227.44
November 4	Emma E. Vanorsdalen.	Adams	97.94
November 9	A. Lederer.	Polk	250.08
November 14	Michael Brierton.	Johnsua	500.00
November 25	Phoebe Rodman.	Winnebago.	2,046.55
December 6	Baratyle Vander Zwaag.	Sioux	59.59
December 10	Isiah Frankel.	Mahaska	125.00
December 10	Nettie E. Buckman.	Winneshek.	29.47
December 12	George W. Pierce.	Calhoun.	24.60
December 15	Albert Swanson.	Boone.	94.45
December 17	Daniel Bear.	Payette.	94.10
December 20	Phoebe Rodman.	Winnebago.	140.21
December 22	Charles W. Bittman.	Dubuque.	250.00
December 22	Charles W. Bittman.	Dubuque.	1,159.78
December 22	Charles W. Bittman.	Dubuque.	215.63
December 23	Haloor Asakoon.	Olayton.	195.50
December 23	Emma Babcock.	Des Moines	415.54
December 23	Marla Haynes.	Des Moines	415.54
December 27	Patrick J. Small.	Marion.	219.41
December 29	John Cochran.	Woodbury.	53.50
December 31	Charles W. Bittman.	Dubuque.	5.50
1899.			
January 5	Christy Grandie.	Linn.	153.92
January 5	Christy Grandie.	Linn.	485.15
January 6	Michael Brierton.	Olayton.	27.40
January 7	Abijah Howard.	Mitchell.	380.98
January 9	R. M. Raub.	Des Moines	4,197.40
January 11	Albert Samson.	Boone.	8.50
January 11	R. C. Bowman.	Cedar.	35.00
January 18	Martha S. Olson.	Buena Vista.	385.67
January 30	George H. Newman.	Olay.	54.00
January 30	George H. Newman.	Polk.	700.00
January 30	E. B. Manchester.	Harrison.	300.00
January 30	Icymanas Dean.	Johnson.	54.00
January 30	May Seyth.	Linn.	82.31
February 3	O. W. Shaeffer.	Scott.	1,372.48
February 3	Evert J. Penning.	Lyon.	59.37
February 3	Christina Recktenbaugh.	Asair.	523.35
February 3	E. M. Davis.	Ollinton.	65.81
February 6	Samuel Worley.	Linn.	236.05
February 10	S. G. O. Homans.	Linn.	161.90
February 10	Mary D. Mc Masters.	Mahaska.	709.87
February 12	A. E. Crookham.	Mahaska.	1,027.87
February 14	Mary A. Jookins.	Scott.	278.37
February 16	Thomas Orile.	Olay.	225.00
February 16	Mrs. G. B. Meyer.	Koosauk.	75.00
February 16	Samuel Pearson.	Humboldt.	753.87
February 21	Helen Leslie.	Scott.	2.25
February 21	Alfred N. Poyneer.	Tama.	85.90
February 21	P. Bryant.	Lyon.	229.03
February 21	Mary W. Guler.	Scott.	45.53
February 21	Ann J. Garrett.	Scott.	73.47
February 23	Jonathan Allen.	Greene.	44.53
February 25	William Webster.	Linn.	41.94
February 25	Thor T. Rudl.	Winneshek.	11.30
February 25	Elizabeth Tuttle.	Jones.	75.00
February 25	Mary Pearson.	Pottawattamie.	52.35
February 28	Charles Weiblen.	Polk.	42.55
March 1	Edward Flynn.	Jones.	224.55
March 3	Louisa Ober (Mrs.).	Alamakee.	3.08
March 7	Martin Bonstetter.	Kosuth.	50.40
March 7	Julia A. Walker.	Story.	1,900.00
March 8	William T. Bell.	Buena Vista.	223.37
March 8	Jane Knutsen.	Winnebago.	49.80
March 10	Thomas Kelley.	Pottawattamie.	80.00
March 10	C. M. Bosch.	Des Moines	56.5
March 11	Louisa Funston.	Mahaska.	484.55
March 14	A. F. Stillwell.	Payette.	224.71
March 14	Shanton H. McCommer.	Polk.	309.78
March 21	John Tremayne.	Mahaska.	694.53
March 21	George Taylor.	Bromer.	83.00
March 24	Michael Smith.	Lucas.	383.02

DATE.	ESTATE OF—	COUNTY.	AMOUNT PAID.
March 25	John A. Solbertz.	Black Hawk.	\$ 12.00
March 27	Charlotte H. M. Stevens.	Johnson.	246.31
March 27	Francis A. Walker.	Des Moines.	200.00
March 27	Osmond D. Clutrie.	Des Moines.	512.25
March 31	Ole Kvenson.	Woodbury.	144.36
April 1	Angelina R. Shugart.	Pottawattamie.	150.00
April 5	Thomas H. Cleaver.	Jefferson.	266.31
April 6	Samuel Calhoun.	Washington.	145.00
April 7	Mary Karwin.	Clayton.	98.74
April 7	F. E. Whitmore.	Cherokee.	50.00
April 8	Garrett Hendrickson.	Pocahontas.	37.52
April 10	Jane Breckenridge.	Polk.	144.24
April 12	John Nuttall.	Polk.	115.71
April 13	Henry Johnson.	Polk.	87.80
April 13	Salome Merrill.	Webster.	37.50
April 14	A. Van Rooden.	Sioux.	301.50
April 14	Henry Strass.	Clayton.	132.14
April 15	Robert Maxwell.	Floyd.	440.03
April 17	Rachel Montgomery.	Delaware.	800.00
April 18	John White.	Clayton.	920.55
April 18	John White.	Linn.	150.00
April 18	John Arnett.	Tama.	1,070.28
April 19	Peter Wilmon.	Wayne.	574.05
April 19	John White.	Linn.	147.75
April 19	John M. Moore.	Jefferson.	381.39
April 19	Hy. J. Griswold.	Calhoun.	50.00
April 19	Hy. J. Griswold.	Calhoun.	50.00
April 19	Hy. J. Griswold.	Calhoun.	50.00
April 19	Hy. J. Griswold.	Calhoun.	25.00
April 24	Robert E. Evans.	Muscatine.	99.55
April 24	Lewitt C. Richman.	Muscatine.	5.00
April 25	Thomas P. Booth.	Fremont.	328.95
April 26	D. J. Hyle.	Worth.	10.00
April 26	Frederick Wernke.	Dubuque.	75.83
April 27	Curtis F. Stone.	Tama.	3.40
April 30	George W. Scoville.	Cass.	47.38
April 30	Narcissa D. Campbell.	Wayne.	1.00
April 29	Mary Kearney.	Pottawattamie.	323.23
May 1	Robert Cadden.	Marshall.	28.95
May 1	J. S. Dole.	Jefferson.	140.00
May 1	J. S. Dole.	Jefferson.	405.87
May 3	John J. Flynn.	Butler.	100.12
May 3	Robert Cadden.	Marshall.	100.12
May 8	W. T. Bell.	Buena Vista.	3.83
May 11	John Nuttall.	Polk.	15.23
May 13	Olson J. Peters.	Scott.	110.00
May 13	John Gerken.	Montgomery.	60.00
May 13	Henrietta J. Sykes.	Dubuque.	193.27
May 15	Oscarine E. Thompson.	Cedar.	26.00
May 16	Catharine E. Lindsay.	Scott.	13.50
May 23	Amy Tullies.	Johnson.	34.45
May 24	William Douglas.	O'Brien.	260.19
May 27	Frederick Moack.	Scott.	96.58
May 27	Annie Overhill.	Johnson.	68.10
May 27	Frances M. Lewis.	Wayne.	10.00
May 29	Richard O. Hies.	Woodbury.	12.50
May 29	M. S. Chenoweth.	Montgomery.	62.25
May 29	Warren Danforth.	Winnebago.	71.00
June 2	Bridget Nolan.	Johnson.	17.85
June 6	Michael O. Redmond.	Tama.	435.51
June 8	J. H. Walton.	Wayne.	260.19
June 8	Leverett L. Fuller.	Wayne.	97.33
June 8	Matilda Carlisle.	Polk.	50.30
June 8	Matilda Carlisle.	Polk.	50.30
June 8	Matilda Carlisle.	Polk.	15.00
June 14	Jaergen Anderson.	Scott.	75.00
June 14	Clara Hendrickson.	Clayton.	10.00
June 14	Fritz Dirks.	Scott.	10.10
June 19	Michael Meagher.	Ollinton.	132.87
June 24	John S. O'Leary.	Dubuque.	260.84
June 28	Henry Herschler.	Des Moines.	350.84
June 29	Robert F. Armstrong.	Marshall.	633.23
June 29	Del Eaton.	Pottawattamie.	11.00
June 29	Thomas Kiernan.	Ollinton.	385.16
Total.			\$ 52,790.51

STATEMENT No. 8.

Showing fees received by the Auditor of State from Insurance companies during the fiscal period ending June 30, 1899, the month in which the same were earned, and the date the same were paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.		Amount.
MONTH.	Year.	MONTH.	Day. Year.	
June	1897	July	3 1897	\$ 974.00
July	1897	August	2 1897	751.00
August	1897	September	4 1897	807.50
September	1897	October	1 1897	685.00
October	1897	November	2 1897	705.50
November	1897	December	2 1897	832.00
December	1897	December	31 1897	328.00
January	1898	February	2 1898	202.50
February	1898	March	2 1898	12,483.00
March	1898	April	2 1898	15,686.00
April	1898	May	3 1898	2,489.00
May	1898	June	1 1898	983.50
June	1898	June	10 1898	142.80
July	1898	July	1 1898	1,069.00
August	1898	August	1 1898	1,517.00
September	1898	September	3 1898	1,922.00
October	1898	October	3 1898	857.50
November	1898	November	3 1898	690.50
December	1898	December	31 1898	711.00
January	1899	January	31 1898	453.50
February	1899	February	1 1899	300.00
March	1899	March	4 1899	25,072.50
April	1899	April	4 1899	4,963.25
May	1899	May	4 1899	3,180.50
June	1899	June	1 1899	1,882.00
Total		June	30 1899	1,221.00
				\$ 53,897.25

STATEMENT No. 9.

Showing the fees received by the Auditor of State on account of building and loan associations during the fiscal period ending June 30, 1899, the month in which same were earned, and the date paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.		Amount.
MONTH.	Year.	MONTH.	Day. Year.	
June	1897	July	3 1897	\$ 5.00
January	1898	February	2 1898	503.00
February	1898	March	2 1898	229.00
March	1898	April	1 1898	10.00
January	1899	December	31 1898	1.00
February	1899	February	2 1899	418.00
March	1899	March	1 1899	202.50
April	1899	April	3 1899	145.00
May	1899	May	4 1899	15.00
Total		June	2 1899	5.00
				\$ 1,506.50

STATEMENT No. 10—CONTINUED.

STATEMENT No. 10.

Showing the names of Fire insurance companies and the amount of fees received from each, from July 1, 1897, to June 30, 1899, inclusive, as shown by the records of the office.

NAMES OF COMPANIES.	From July 1, 1897, to Dec. 31, 1897, inclusive.		
	From July 1, 1897, to Dec. 31, 1897, inclusive.	From January 1, 1898, to Dec. 31, 1898, inclusive.	From January 1, 1899, to June 30, 1899, inclusive.
American Mutual Fire—Des Moines.....	\$ 34.00	\$ 115.50	\$ 93.00
Anchor Mutual Fire—Des Moines.....	48.50	201.50	89.00
Atlas Mutual Fire—Des Moines.....	1.50	19.50	10.50
Capital—Des Moines.....	14.00	319.00	327.00
Commercial Mutual Fire—Des Moines.....		39.00	48.00
Dairy Mutual—Lisbon.....	.50	5.50	5.00
Des Moines—Des Moines.....	19.00	384.50	339.00
Dubuque Fire and Marine—Dubuque.....	6.50	62.00	78.00
Farmers—Cedar Rapids.....	29.00	436.50	365.50
Fidelity—Des Moines.....	24.00	154.00	234.50
Hawkeye—Des Moines.....	31.50	364.50	319.00
Iowa Fire—Des Moines.....	.50	2.50	
Iowa Merchants Mutual—Sioux City.....	10.00	69.00	59.00
Iowa State—Keokuk.....	11.50	103.50	103.50
Iowa Home—Dubuque.....			16.00
Merchants and Bankers Mutual—Des Moines.....	14.50	60.50	76.00
Merchants Brick Mutual Fire—Des Moines.....		10.50	
Mill Owners Mutual—Des Moines.....		4.50	4.50
National Church Mutual—Lisbon.....		10.00	4.50
Security Fire—Davenport.....	11.50	132.50	107.50
State—Des Moines.....	38.00	355.00	293.50
Other THAN IOWA COMPANIES.			
Aetna—Hartford, Conn.....	24.00	722.00	690.00
Agricultural—Watertown, N. Y.....	8.00	108.00	86.00
Alliance Hall and Cyclone Mutual—Austin, Minn.....		72.00	50.00
American—Boston, Mass.....	4.00	62.00	62.00
American Fire—New York, N. Y.....	70.00	56.00	56.00
American—Newark, N. J.....		78.00	80.00
American Central—St. Louis, Mo.....	8.00	153.00	200.00
American Fire—Philadelphia, Pa.....	15.00	153.00	122.00
Atlas Assurance—U. S. Branch—Chicago, Ill.....	2.00	72.00	66.00
Aachen and Munich Fire Insurance Company.....	102.00	108.00	100.00
British American Assurance—Toronto, Canada.....	4.00	94.00	88.00
Buffalo Commercial—Buffalo, N. Y.....	2.00	38.00	43.00
Buffalo German, Buffalo, N. Y.....	30.00	50.00	56.00
Baldwin Fire—U. S. Branch—New York, N. Y.....		78.00	54.00
Caledonian Fire—U. S. Branch—Philadelphia, Pa.....	10.00	142.00	146.00
Citizens—New York, N. Y.....	2.00	66.00	64.00
Citizens—Pittsburg, Pa.....	8.00	54.00	85.00
Commercial Union—U. S. Branch—New York, N. Y.....	6.00	378.00	344.00
Concordia Fire—Milwaukee, Wis.....	60.00	323.00	306.00
Connecticut Fire—Hartford, Conn.....	14.00	626.00	705.00
Continental—New York, N. Y.....	74.00	1,112.00	1,030.00
Colonial Assurance Company—New York, N. Y.....			90.00
Delaware—Philadelphia, Pa.....	\$ 8.00	\$ 220.00	\$ 272.00
Detroit Fire and Marine—Detroit, Mich.....	2.00	92.00	74.00

NAMES OF COMPANIES.

	From July 1, 1897, to Dec. 31, 1897, inclusive.		
	From July 1, 1897, to Dec. 31, 1897, inclusive.	From January 1, 1898, to Dec. 31, 1898, inclusive.	From January 1, 1899, to June 30, 1899, inclusive.
Eagle Fire.....		48.00	52.00
Equitable Fire and Marine—Providence, R. I.....		58.00	64.00
Eric Fire—New York, N. Y.....		34.00	54.00
Farmers Fire—York, Pa.....	4.00	150.00	162.00
Fire Association of Philadelphia—Philadelphia, Pa.....	46.00	892.00	616.00
Firemen's—Newark, N. J.....	8.00	120.00	114.00
Firemans Fund—San Francisco, Cal.....	19.00	240.00	211.00
Franklin Fire—Philadelphia, Pa.....	12.00	116.00	114.00
Fidelity Fire Insurance Company—Baltimore, Md.....			30.00
German—Freeport, Ill.....	44.00	1,070.00	1,066.00
German Alliance—New York, N. Y.....	38.00	172.00	144.00
Germania Fire—New York, N. Y.....	10.00	260.00	260.00
German-American—New York, N. Y.....	130.00	1,046.00	834.00
Girard Fire and Marine—Philadelphia, Pa.....	10.00	142.00	132.00
Grand Rapids Fire—Grand Rapids, Mich.....	16.00	200.00	264.00
Glens Falls—Glens Falls, N. Y.....	12.00	280.00	282.00
Greenwich—New York, N. Y.....	10.00	326.00	276.00
German Fire—Pittsburg, Pa.....		87.00	60.10
Hamburg-Bremen—U. S. Branch—New York, N. Y.....		90.00	90.00
Hanover Fire—New York, N. Y.....	4.00	168.00	218.00
Hartford Fire—Hartford, Conn.....	40.00	1,228.00	1,104.00
Home—New York, N. Y.....	50.00	856.00	816.00
Helvetia Swiss Fire—U. S. Branch—New York, N. Y.....		68.00	58.00
Imperial Fire—U. S. Branch—Boston, Mass.....	8.00	174.00	168.00
Insurance Co. of North America—Philadelphia, Pa.....	38.00	700.00	628.00
International Insurance Company—New York, N. Y.....		81.00	45.00
Lancashire—U. S. Branch—New York, N. Y.....	14.00	298.00	278.00
Lloyds—U. S. Branch—Hartford, Conn.....		50.00	58.00
Liverpool and London and Globe—U. S. Branch—New York, N. Y.....	16.00	434.00	390.00
Lumbermens Insurance Company—Philadelphia, Pa.....			
London Assurance—U. S. Branch—New York, N. Y.....	2.00	148.00	174.00
London and Lancashire—U. S. Branch—Chicago, Ill.....	14.00	232.00	194.00
Law Union and Crown—U. S. Branch—New York, N. Y.....	90.00	72.00	56.00
Liverpool and London and Globe Ins. Co., of New York, N. Y.....		58.00	44.00
Manchester Fire—U. S. Branch—Chicago, Ill.....	58.00	326.00	242.00
Manufacturers and Merchants—Pittsburg, Pa.....	2.00	76.00	78.00
Mageburg Fire—U. S. Branch—New York, N. Y.....		26.00	46.00
Mechanics—Philadelphia, Pa.....	6.00	70.00	68.00
Merchants—Providence, R. I.....	4.00	54.00	54.00
Merchants—Providence, R. I.....	2.00	58.00	58.00
Merchants—Newark, N. J.....	18.00	152.00	208.00
Michigan Fire and Marine—Detroit, Mich.....		32.00	58.00
Minnesota Farmers' Mutual—St. Paul, Minn.....		42.00	42.00
Milwaukee Mechanics—Milwaukee, Wis.....	24.00	303.00	293.00
Milwaukee Fire—Milwaukee, Wis.....		38.00	253.00
Manhattan Fire—New York, N. Y.....		46.00	
National Fire—Hartford, Conn.....	28.00	636.00	666.00
National Standard—New York, N. Y.....		50.00	80.00
Newark Fire—Newark, N. J.....	2.00	58.00	54.00
New Hampshire Fire—Manchester, N. H.....	20.00	193.00	199.00
Niagara Fire—New York, N. Y.....	4.00	384.00	384.00
Netherlands Fire—U. S. Branch—Hartford, Conn.....	42.00	92.00	79.00
Northern Assurance—U. S. Branch—New York, N. Y.....		286.00	296.00
North British and Mercantile—New York, N. Y.....			
North German Fire—U. S. Branch—Chicago, Ill.....	36.00	688.00	724.00
Northwestern National—Milwaukee, Wis.....	2.00	66.00	62.00
Norwich Union—U. S. Branch—New York, N. Y.....	42.00	553.00	512.00
Norwood Fire—New York, N. Y.....	2.00	110.00	104.00
Norwalk Fire—Norwalk, Conn.....	30.00	54.00	56.00
Orient—Hartford, Conn.....	18.00	206.00	180.00

BIENNIAL REPORT OF THE
STATEMENT No. 10—CONTINUED.

Names of Companies.	From July 1, 1897, to Dec. 31, 1898, inclu- sive.	From January 1, 1898, to Dec. 31, 1898, inclu- sive.	From January 1, 1898, to June 30, 1899, inclu- sive.
Pacific Fire—New York, N. Y.	10.00	184.00	172.00
Palatine—U. S. Branch—New York, N. Y.	2.00	142.00	138.00
Pennsylvania Fire—Philadelphia, Pa.	66.00	416.00	328.00
Phoenix—Brooklyn, N. Y.	82.00	859.00	770.00
Phoenix—Hartford, Conn.	48.00	668.00	638.00
Phoenix Assurance—U. S. Branch—New York, N. Y.	3.00	124.00	116.00
Providence Washington—Providence, R. I.	.....	228.00	204.00
Prussian National—U. S. Branch—Chicago, Ill.	4.00	170.00	150.00
Pelican Assurance Company—New York, N. Y.	.....	.....	56.00
Queen Insurance Co. of America—New York, N. Y.	30.00	200.00	192.00
Reliance—Philadelphia, Pa.	12.00	180.00	212.00
Rochester German—Rochester, N. Y.	2.00	64.00	72.00
Rockford—Rockford, Ill.	30.00	536.00	554.00
Royal—U. S. Branch—Chicago, Ill.	.....	232.00	208.00
Royal Exchange Assurance Co.—New York, N. Y.	17.70	68.00	84.00
Reading Fire—Reading, Pa.	.....	.....	51.00
St. Paul Fire and Marine—St. Paul, Minn.	2.00	148.00	218.00
Scottish Union and National—U. S. Branch—Hartford Conn.	8.00	214.00	200.00
Security—New Haven, Conn.	6.00	218.00	222.00
Springfield Fire and Marine—Springfield, Mo.	14.00	534.00	607.00
Spring Garden—Philadelphia, Pa.	35.00	350.00	170.00
Sun Insurance Office—U. S. Branch—New York, N. Y.	4.00	98.00	112.00
Svea Fire and Life—U. S. Branch—New York, N. Y.	.....	70.00	48.00
Thuringia Insurance Co.—U. S. Branch—Chicago, Ill.	18.00	72.00	80.00
Traders—Chicago, Ill.	8.00	150.00	138.00
Traders Insurance Co. of New York—New York, N. Y.	.....	108.00	94.00
Trans-Atlantic Fire—U. S. Branch—Chicago, Ill.	2.00	64.00	64.00
Union—Philadelphia, Pa.	.....	78.00	82.00
Union Assur. Society—U. S. Branch—New York, N. Y.	8.00	83.00	80.00
Union Marine—U. S. Branch—New York, N. Y.	.....	28.00	72.00
United States Fire—New York, N. Y.	2.00	70.00	72.00
Victoria Fire—New York, N. Y.	10.00	60.00	54.00
Westchester Fire—New York, N. Y.	2.00	154.00	144.00
Western Assurance—Toronto, Canada.	2.00	158.00	180.00
Williamsburg City Fire—Brooklyn, N. Y.	2.00	72.00	70.00
Wisconsin Fire—Milwaukee, Wis.	.....	170.00	110.00
Western Underwriters Association—Chicago, Ill.	.....	178.00	178.00
Washington Fire Insurance Co.—New York, N. Y.	.....	.....	72.00
Total	\$ 1,919.00	\$ 27,108.00	\$ 26,479.00

STATEMENT No. 11.

Showing the names of Life, Accident, Fidelity and Casualty Insurance companies and the amount of fees received from each, from July 1, 1897, to June 30, 1899, inclusive, as shown by the records of this office.

Names of Companies.	From July 1, 1897, to Dec. 31, 1897, inclu- sive.	From January 1, 1898, to Dec. 31, 1898, inclu- sive.	From January 1, 1898, to June 30, 1899, inclu- sive.
Etna Life—Hartford, Conn.	\$ 40.00	\$ 156.00	\$ 142.00
American Bonding and Trust Co.—Baltimore, Md.	152.00	840.00	378.00
American Union Life—New York, N. Y.	.....	82.00	30.00
American Surety Company—New York, N. Y.	23.00	120.00	127.00
Bankers Mutual Casualty—Des Moines, Iowa	.....	4.00	4.00
Bankers Life Insurance Company—Lincoln, Neb.	.....	26.00	24.00
Central Life Assurance Society of U. S.—Des Moines.	.....	50	11.00
Connecticut General Life—Hartford, Conn.	2.00	30.00	.....
Continental Assurance Company of North America— Hammond, Ind.	.....	51.00	30.00
Connecticut Mutual Life—Hartford, Conn.	10.00	64.00	44.00
City Trust, Safe Deposit and Surety Company—Phila- delphia, Pa.	.....	47.00	40.00
Covenant Mutual Life—St. Louis, Mo.	.....	.....	22.00
Employers Liability Assurance Corporation—U. S. Branch—Boston, Mass.	4.00	68.00	60.00
Equitable Life Assurance Society—New York, N. Y.	33.00	38.00	84.00
Equitable Life of Iowa—Des Moines, Iowa.	14.50	135.50	67.00
Fidelity and Casualty Company—New York, N. Y.	2.00	86.00	64.00
Fidelity and Deposit Company—Baltimore, Md.	23.00	517.60	539.00
Germania Life—New York, N. Y.	8.00	84.00	90.00
Guarantee Company of N. America—Montreal, Can.	.....	38.00	44.00
Hartford Steam Boiler Inspection and Insurance Company—Hartford, Conn.	.....	66.00	66.00
Home Life—Brooklyn, N. Y.	6.00	60.00	68.00
Iowa Life Insurance Company—Sioux City, Iowa.	14.00	31.50	28.50
Kansas Mutual Life—Topeka, Kan.	20.00	124.00	.....
Lawyers Surety Company—New York, N. Y.	.....	26.00	26.00
Lloyds Plate Glass—New York, N. Y.	2.00	168.00	158.00
London Guarantee and Accident Company—U. S. Branch—Chicago, Ill.	.....	56.00	60.00
Maryland Casualty Company—Baltimore, Md.	.....	218.00	389.00
Manhattan Life—New York, N. Y.	24.00	42.00	45.00
Massachusetts Mutual Life—Springfield, Mass.	.....	36.00	34.00
Metropolitan Life—New York, N. Y.	164.00	872.00	196.00
Metropolitan Plate Glass—New York, N. Y.	4.00	78.00	92.00
Michigan Mutual Life—Detroit, Mich.	.....	48.00	35.00
Mutual Life—New York, N. Y.	20.00	152.00	118.00
Mutual Benefit Life—Newark, N. J.	14.00	118.00	100.00

STATEMENT No. 11—CONTINUED.

NAMES OF COMPANIES.	From July 1, 1897, to Dec. 31, 1897, inclusive.	From January 1, 1898, to Dec. 31, 1898, inclusive.	From January 1, 1899, to June 30, 1899, inclusive.
National Life and Trust Company—Des Moines, Iowa			86.00
National Life—Montpellier, Vt.	10.00	54.00	64.00
National Surety Company—New York, N. Y.	86.00	88.00	64.00
Nederland Life Insurance Company—U. S. Branch—New York, N. Y.	18.00	22.00	
New York Life—New York, N. Y.	66.00	344.00	296.00
New Jersey Plate Glass—Newark, N. J.	16.00	100.00	98.00
New York Plate Glass—New York, N. Y.		100.00	72.00
Northwestern Mutual Life—Milwaukee, Wis.	90.00	394.00	368.00
New Amsterdam Casualty Company—New York, N. Y.			56.00
Northwestern Life and Savings Co.—Des Moines, Iowa	30.00	70.00	54.50
New England Burglary Insurance Co.—Boston, Mass.	5.00		
Preferred Accident Insurance Co.—New York, N. Y.	72.00	66.00	58.00
Pacific Mutual Life—San Francisco, Cal.	28.00	72.00	50.00
Penn Mutual Life—Philadelphia, Pa.	6.00	64.00	64.00
Phoenix Mutual Life—Hartford, Conn.	16.00	72.00	60.00
Provident Life and Trust—Philadelphia, Pa.	4.00	42.00	42.00
Provident Savings Life Assur. Society—New York, N. Y.	2.00	50.00	48.00
Prudential Insurance Co. of America—Newark, N. J.	2.00	110.00	130.00
Register Life and Annuity—Davenport, Iowa.	4.00	15.50	14.50
Royal Union Mutual Life—Des Moines, Iowa.	15.00	90.00	148.50
Security Life and Trust Company—Philadelphia, Pa.		70.00	26.00
Standard Life and Accident—Detroit, Mich.	2.00	120.00	122.00
State Mutual Hall—Winnebago City, Minn.		65.00	28.00
Travelers—Hartford, Conn.	16.00	358.00	384.00
Union Casualty and Surety Company—St. Louis, Mo.	34.00	70.00	60.00
Union Central Life—Cincinnati, Ohio.	4.00	88.00	86.00
Union Life Insurance Company—Omaha, Neb.		22.00	
Union Mutual Life—Portland, Me.	2.00	58.00	38.00
United States Casualty Company—New York, N. Y.	6.00	48.00	82.00
United States Life—New York, N. Y.	4.00	40.00	24.00
United States Fidelity and Guaranty Company—Baltimore, Md.	24.00	427.00	398.00
Washington Life—New York, N. Y.	4.00	36.00	30.00
Total	\$ 1,117.00	\$ 6,548.50	\$ 6,121.50

STATEMENT No. 12.

Showing the names of the fraternal societies or orders, and the amount of fees received from each from July 1, 1897, to June 30, 1899, inclusive, as shown by the records of the office.

NAMES OF COMPANIES.	From July 1, 1897, to Dec. 31, 1897, inclusive.	From January 1, 1898, to Dec. 31, 1898, inclusive.	From January 1, 1899, to June 30, 1899, inclusive.
Ancient Order of United Workmen—Des Moines, Iowa		\$ 25.00	\$ 25.00
American Guild—Richmond, Va.		25.00	25.00
Ancient Order Red Cross—Waverly, Iowa			50.00
Bankers Union of the World—Omaha, Neb.			50.00
Bohemian Slavonian Benevolent Society—Cleveland, O.			25.00
Brotherhood of American Yeomen—Des Moines, Iowa	\$ 1.00	25.00	28.00
Catholic Order of Forerresters—Chicago, Ill.		25.00	25.00
Columbian Hearthstone—Iowa City, Iowa	28.00	25.00	25.00
Endowment Rank, Knights of Pythias—Chicago, Ill.		25.00	25.00
Fraternal Aid Association—Lawrence, Kan.		25.00	25.00
Fraternal Brotherhood of the World—Tipton, Iowa.	1.00	27.00	26.00
Fraternal Tribunes—Rock Island, Ill.	25.00	25.00	
Fraternal Mystic Circle—Philadelphia, Pa.		25.00	25.00
Fraternal Union of America—Denver, Colo.		25.00	25.00
General Assembly Am. Benev'l't Assn.—St. Louis, Mo.		25.00	25.00
Highland Nobles—Des Moines, Iowa		50.00	25.00
Home Forum Benefit Order—Chicago, Ill.		25.00	25.00
Ideal Order of Fellowship—Reinbeck, Iowa.			25.00
Independent Workmen of America—O'Neil, Neb.			25.00
Imperial Mystic Legion—Omaha, Neb.	25.00	25.00	25.00
Iowa Legion of Honor—Cedar Rapids, Iowa		26.00	25.00
Iowa Workmen—Grand Lodge—Waterloo, Iowa.		26.50	25.00
Knights and Ladies of Golden Precept—Clinton, Iowa		25.00	25.00
Knights and Ladies of Honor—Indianapolis, Ind.		25.00	25.00
Knights and Ladies of Security—Topeka, Kan.		25.00	25.00
Loyal Artillery of America—Webster City, Iowa.		25.00	25.00
Loyal Mystic Legion of America—Hastings, Neb.		25.00	25.00
Modern Brotherhood of America—Tipton, Iowa.	2.00	25.00	25.00
Modern Woodmen of America—Rock Island, Ill.		25.00	25.00
Mutual Protective League—Litchfield, Ill.	25.00	25.00	25.00
Mystic Tilters—Des Moines, Iowa.			50.00
Mystic Workers of the World—Fulton, Ill.		25.00	25.00
National Aid Association—Topeka, Kan.	25.00	25.00	25.00
National Benevolent Society—Kansas City, Mo.		25.00	25.00
National Union—Toledo, Ohio.		25.00	25.00
Northwestern Legion of Honor—Marengo, Iowa.		25.00	25.00
Prudent Patricians of Pompeii—Washington, D. C.		25.00	
Royal Brotherhood of America—Des Moines, Iowa		25.00	25.00
Royal Circle—Springfield, Ill.		25.00	25.00
Royal Fraternal Union—St. Louis, Mo.		25.00	25.00
Royal Highlanders—Aurora, Neb.		25.00	25.00

BIENNIAL REPORT OF THE
STATEMENT NO. 12—CONTINUED.

NAMES OF COMPANIES.	From July 1, 1897, to Dec. 31, 1897, inclu- sive.	From January 1, 1898, to Dec. 31, 1898, inclu- sive.	From January 1, 1899, to June 30, 1899, inclu- sive.
Royal Neighbors of America—Peoria, Ill.....		25.00	25.00
Royal Tribe of Joseph—Sedalia, Mo.....		25.00	
Sovereign Camp Woodmen of the World—Omaha, Neb.		25.00	25.00
Star of Jupiter—McCook, Neb.....		25.00	25.00
Supreme Council Catholite Knights of America—Nor- folk, Va.....		25.00	25.00
Supreme Council Royal Arcanum—Boston, Mass.....		25.00	25.00
Supreme Court of Honor—Springfield, Ill.....		25.00	25.00
Supreme Court Independent Order of Forresters— Toronto, Canada.....		25.00	25.00
Supreme Forest Woodmen Circle—Omaha, Neb.....		25.00	25.00
Supreme Five Ladies of the Maccabees of the World— Port Huron, Mich.....		25.00	25.00
Supreme Lodge Knights of Honor—St. Louis, Mo.....		25.00	25.00
Supreme Lodge National Reserve Association—Kan- sas City, Mo.....		25.00	25.00
Supreme Lodge Western Bohemian Fraternal Associ- ation—Cedar Rapids, Iowa.....		25.00	25.00
Supreme Tent Knights of the Maccabees of the World— Port Huron, Michigan.....	25.00	25.00	25.00
Supreme Tribe Ben Hur—Crawfordsville, Ind.....		25.00	25.00
Supreme Lodge Business and Fraternal Association— Omaha, Neb.....		25.00	25.00
Twentieth Century Benefit Union—Creston, Iowa.....		25.00	25.00
United Moderns—Denver, Col.....		25.00	25.00
United Sons of America—Humboldt, Iowa.....		50.00	50.00
Women's Catholic Order of Forresters—Chicago, Ill.....		25.00	25.00
Total.....	\$ 158.00	\$ 1,830.00	\$ 1,562.00

STATEMENT NO. 13.

Showing the names of life and accident assessment companies, and the amount of fees received from each from July 1, 1897, to June 30, 1899, inclusive, as shown by the records of the office.

NAMES OF COMPANIES.	From July 1, 1897, to Dec. 31, 1897, inclu- sive.	From January 1, 1898, to June 30, 1898, inclu- sive.	From January 1, 1899, to June 30, 1899, inclu- sive.
Acme Life, Marshalltown, Iowa.....		\$ 18.50	\$ 17.50
Additional Benefit Association, Des Moines, Iowa.....		18.50	
American Mutual Accident Association, Oshkosh, Wis.....	\$ 2.00	43.00	
American Wheelmen Accident Association, Cedar Rapids, Iowa.....	10.50		
American Temperance Life Insurance Association, New York.....		28.00	26.00
American Life Association, Des Moines, Iowa.....		14.50	
Bankers' Accident Company, Des Moines, Iowa.....	1.50	18.00	18.50
Bankers' Life Association, Des Moines, Iowa.....	6.50	40.50	38.00
Brotherhood Accident Company, Boston, Mass.....		24.00	24.00
Chicago Guaranty Fund Life Society, Chicago, Ill.....		26.00	24.00
Chicago Life Association, Des Moines, Iowa.....	1.50	24.50	18.50
Commercial Life Association, Des Moines, Iowa.....	1.00		
Connecticut Indemnity Association, Waterbury, Conn.....	24.00		
Covenant Mutual Life Association, Galesburg, Ill.....		78.00	24.00
Des Moines Life Association, Des Moines, Iowa.....	3.50	30.00	25.00
Economic Life Association, Clinton, Iowa.....		23.50	23.00
Equitable Mutual Life Association, Waterloo, Iowa.....	2.50	19.00	19.00
Farmers' Life Association, Des Moines, Iowa.....	23.00	24.00	20.00
Federal Life Association, Davenport, Iowa.....	1.50	15.00	16.50
Fidelity Mutual Life Association, Philadelphia, Pa.....	6.00	45.00	50.00
Fraternal Union Insurance Association, Marshall- town, Iowa.....		11.50	
German-American Mutual Life Association, Burling- ton, Iowa.....		19.00	19.00
Globe Accident Insurance Ass'n, Marshalltown, Iowa.....		15.00	13.00
Hartford Life Insurance Company, Hartford, Conn.....	4.00	34.00	28.00
Illinois Life Association, Chicago, Ill.....	18.00	33.00	34.00
Imperial Accident Association, Des Moines, Iowa.....		14.50	17.50
Iowa National Life Association, Des Moines, Iowa.....		14.00	11.00
Iowa Mutual Accident Insurance Co., St. Paul, Minn.....	.50		
Knights Templars' and Masonic Mutual Aid Associa- tion, Cincinnati, Ohio.....		27.00	33.00
Knights Templars' and Masonic Indemnity Associa- tion, Chicago, Ill.....	2.00	24.00	24.00
Knights of the Globe Mutual Benefit Association, Freeport, Ill.....	45.00	66.00	24.00
Laboring Men's Co-op. Life Ass'n, Webster City, Iowa.....	20.00	33.50	27.50

BIENNIAL REPORT OF THE

STATEMENT No. 13—CONTINUED.

NAMES OF COMPANIES.	From July 1, 1897, to Dec. 31, 1897, inclu- sive.	From January 1, 1898, to Dec. 31, 1898, inclu- sive.	From January 1, 1899, to Dec. 31, 1899, inclu- sive.
Masons' Fraternal Accident Association of America, Westfield, Mass.	24.00	28.00	30.00
Ma-ona's and Odd Fellows' Union Aid Association, Manchester, Iowa.	.50	11.00	
Marshalltown Accident Ass'n, Marshalltown, Iowa.	13.00	17.50	15.50
Merchants' Life Association, Burlington, Iowa.	4.50	35.00	35.50
Metropolitan Accident Association, Chicago, Ill.	50.00	190.00	172.00
Midland Life Association, Ft. Dodge, Iowa.	11.50	15.50	13.50
Ministerial Life Insurance Co., Los Angeles, Cal.		54.00	56.00
Minnesota Scandinavian Relief Association, Red Wing, Minn.	38.00	28.00	28.00
Modern Accident Club, Iowa City, Iowa.			10.00
Mutual Aid Society German Lutheran Synod of Iowa and other states, Iowa City, Iowa.		17.00	22.00
Mutual Benefit Association, Ft. Dodge, Iowa.	.60	26.00	19.60
Mutual Life Association of Iowa, Red Oak, Iowa.		23.50	19.50
Mutual Reserve Fund Life Association, New York	28.00	88.00	60.00
Woodman Accident Association, Lincoln, Neb.		30.00	24.00
National Accident Society, New York	4.00	24.00	24.00
National Life Association, Hartford, Conn.		24.00	
National Masonic Accident Ass'n, Des Moines, Iowa.	1.00	11.00	14.00
North American Accident Association, Chicago, Ill.	4.00	35.00	24.00
Northern Life Association, Marshalltown, Iowa.	1.50	29.00	25.00
Northwestern Life Association, Chicago, Ill.	20.00	18.00	24.00
Northwestern Life Association, Minneapolis, Minn.	35.00	50.00	28.00
Northwestern Assurance Company, Chicago, Ill.		30.00	30.00
National Life Maturity Ass'n, Washington, D. C.	4.00		
Odd Fellows' Annuity Association, Des Moines, Iowa	9.00	28.50	14.50
People's Accident Association, Des Moines, Iowa.	2.00	15.00	13.00
Piqua Mutual Aid and Accident Ass'n, Piqua, Ohio.	24.00	24.00	24.00
Preferred Bankers' Life Assurance Co., Detroit, Mich.		57.00	
Railway Officials' and Employes' Accident Association, Indianapolis, Ind.		30.00	30.00
Scandinavian Mutual Aid Ass'n, Galesburg, Ill.	2.00	38.00	38.00
Security Life Association, Clinton, Iowa.	1.00		
Security Mutual Life Association, Binghamton, N.Y.	4.00	38.00	28.00
Silver Seal Accident Association, Des Moines, Iowa.	.50		
Southwestern Mutual Life Ass'n, Marshalltown, Iowa	6.00	43.50	22.00
Travelers' Preferred Accident Ass'n, Chicago, Ill.	6.00		
Triple Link Life Insurance Company, Chicago, Ill.			25.00
Union Life Association, Des Moines, Iowa.		18.00	17.00
United States Implement Dealers' Accident Association, Council Bluffs, Iowa.	13.50	11.00	
United States Life Association, Davenport, Iowa.		18.50	12.00
United States Mercantile Indemnity Association, Des Moines, Iowa.	15.50	14.50	15.00
Underwriters' Mutual Accident Association, Des Moines, Iowa.	.50		
Western Accident Association, Marshalltown, Iowa.		11.00	
Western Mutual Life Association, Chicago, Ill.	120.00	490.00	8.00
Wildcat Casualty Company, Boston, Mass.		69.00	
Western Masons' Mutual Life Ass'n, Yankton, S. D.		24.00	24.00
Total.	\$ 800.00	\$ 2,512.50	\$ 1,503.00

STATEMENT No. 14.

Showing fees received by the Secretary of State during the fiscal period ending
June 30, 1899, the month in which the same were earned, and the date the
same were paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.			Amount.
MONTH.	Year.	MONTH.	Day.	Year.	
June.	1897	July.	5	1897	\$ 10,950.30
July.	1897	August.	11	1897	12,600.90
August.	1897	September.	4	1897	2,527.95
September.	1897	October.	5	1897	1,557.15
October.	1897	November.	10	1897	2,515.47
November.	1897	December.	2	1897	1,504.20
December.	1897	January.	5	1898	2,269.30
January.	1898	February.	4	1898	3,716.40
February.	1898	March.	4	1898	1,784.75
March.	1898	April.	4	1898	2,635.19
April.	1898	May.	4	1898	4,329.35
May.	1898	June.	2	1898	1,410.55
June.	1898	July.	6	1898	1,635.50
July.	1898	August.	5	1898	983.50
August.	1898	September.	6	1898	1,177.65
September.	1898	October.	2	1898	5,015.00
October.	1898	November.	4	1898	4,061.75
November.	1898	December.	3	1898	1,390.80
December.	1898	January.	2	1899	2,712.65
January.	1899	February.	5	1899	5,015.65
February.	1899	March.	11	1899	5,529.85
March.	1899	April.	8	1899	5,545.45
April.	1899	May.	5	1899	3,083.77
May.	1899	June.	6	1899	5,564.56
Total.					\$ 89,742.74

STATEMENT No. 15.

Showing fees received by the Oil Inspectors during the fiscal period ending June 30, 1899, the month in which the same were earned, and the date the same were paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.				Amount.
MONTH.	Year.	MONTH.	Day.	Year.		
January.....	1897	May.....	22	1899	\$ 698.96	
February.....	1897	May.....	22	1899	293.18	
March.....	1897	May.....	22	1899	413.59	
April.....	1897	May.....	28	1899	4.57	
April.....	1897	May.....	22	1899	137.22	
May to September.....	1897	December.....	6	1897	1,773.46	
October.....	1897	January.....	22	1898	999.62	
November.....	1897	May.....	22	1899	1,245.98	
December.....	1897	May.....	22	1899	1,114.56	
January.....	1898	April.....	19	1898	907.04	
February.....	1898	April.....	19	1898	513.51	
March.....	1898	May.....	18	1898	505.74	
April.....	1898	June.....	24	1898	269.14	
May and June.....	1898	July.....	21	1898	401.09	
July.....	1898	August.....	2	1898	2.30	
July.....	1898	September.....	14	1898	458.91	
August.....	1898	September.....	16	1898	96.13	
September.....	1898	September.....	27	1898	821.81	
October.....	1898	October.....	28	1898	880.75	
October.....	1898	November.....	25	1898	1,372.00	
November.....	1898	December.....	31	1898	1,018.08	
December.....	1898	January.....	26	1899	1,091.80	
January.....	1899	March.....	1	1899	891.66	
February.....	1899	March.....	2	1899	54.66	
March.....	1899	March.....	25	1899	608.76	
April.....	1899	April.....	28	1899	778.13	
April.....	1899	May.....	24	1899	641.09	
May.....	1899	May.....	26	1899	.39	
May.....	1899	June.....	21	1899	715.13	
May.....	1899	June.....	22	1899	30.87	
Total.....					\$ 18,334.35	

STATEMENT No. 16.

Showing fees received by the Superintendent of Public Instruction during the fiscal period ending June 30, 1899, and the date the same were paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.				Amount.
MONTH.	Year.	MONTH.	Day.	Year.		
.....	1897	July.....	28	1897	\$ 585.00	
Fees to August 27.....	1897	September.....	29	1897	133.50	
Fees to March 31.....	1898	April.....	11	1898	346.00	
Examinations.....	.....	August.....	13	1898	495.50
Examinations.....	.....	August.....	20	1898	15.00
Fees to June 21.....	1898	October.....	14	1898	104.50	
Fees to July 25.....	1898	November.....	9	1898	200.50	
Fees to September 1.....	1898	December.....	9	1898	167.50	
Fees to March 23.....	1899	March.....	24	1899	324.00	
Fees to June.....	1899	June.....	6	1899	117.00	
Total.....					\$ 2,456.50	

STATEMENT No. 17.

Showing fees received by the Clerk of the Supreme Court during the fiscal period ending June 30, 1899, the month in which the same were earned, and the date the same were paid into the state treasury.

MONTH AND YEAR IN WHICH FEES WERE EARNED.		DATE OF PAYMENT TO TREASURER OF STATE.				Amount.
MONTH.	Year.	MONTH.	Day.	Year.		
June and July.....	1897	August.....	17	1897	\$ 345.25	
August.....	1897	September.....	4	1897	126.75	
September.....	1897	November.....	5	1897	232.40	
October.....	1897	December.....	2	1897	322.50	
November.....	1897	December.....	2	1897	182.00	
Printing.....	1897	December.....	2	1897	25.00	
December.....	1897	January.....	21	1898	309.75	
January.....	1898	February.....	1	1898	297.25	
February.....	1898	March.....	23	1898	229.25	
March.....	1898	April.....	10	1898	296.75	
April.....	1898	June.....	20	1898	238.00	
May.....	1898	July.....	2	1898	253.75	
June.....	1898	August.....	20	1898	197.25	
July.....	1898	September.....	23	1898	262.50	
August.....	1898	November.....	29	1898	363.25	
September.....	1898	November.....	20	1898	236.25	
October.....	1898	December.....	21	1898	175.00	
November.....	1898	January.....	2	1899	375.80	
December.....	1898	February.....	11	1899	236.00	
January.....	1899	March.....	8	1899	185.50	
February.....	1899	June.....	8	1899	736.81	
March, April and May.....	1899	June.....	30	1899	222.05	
June.....	1899	June.....				
Total.....					\$ 6,005.40	

STATEMENT No. 18.

Showing amount of taxes paid by insurance companies for the biennial period ending June 30, 1899, and the amount paid by each class of companies.

NAME OF COMPANY.	LOCATION.		1898.	1899.	TOTAL.
	CITY.	STATE.			
IOWA FIRE COMPANIES.					
American Mutual.....	Des Moines.....	Iowa.....	\$ 195.48	\$ 317.66	\$ 513.14
Anchor Mutual Fire.....	Des Moines.....	Iowa.....	853.39	464.19	1,117.58
Atlas Mutual.....	Des Moines.....	Iowa.....	218.40	223.05	441.45
Capital.....	Des Moines.....	Iowa.....	559.39	824.69	1,384.08
Commercial Mutual.....	Des Moines.....	Iowa.....	180.21	96.87	276.58
Dairy Mutual.....	Labon.....	Iowa.....	135.44	135.44	270.88
Des Moines.....	Des Moines.....	Iowa.....	1,503.83	1,099.41	2,603.24
Dubuque Fire and Marine.....	Dubuque.....	Iowa.....	297.35	420.74	718.09
Farmers.....	Gedar Rapids.....	Iowa.....	1,374.85	1,895.19	2,770.04
Fidelity.....	Des Moines.....	Iowa.....	481.30	440.57	921.87
Hawkeye.....	Des Moines.....	Iowa.....	1,544.50	1,722.28	3,266.78
Iowa Merchants Mutual.....	Sioux City.....	Iowa.....	202.80	79.06	281.86
Iowa State.....	Keokuk.....	Iowa.....	1,556.25	1,849.19	3,405.43
Merchants Brick Mutual.....	Des Moines.....	Iowa.....	50.96	50.96	101.92
Merchants and Bankers Mutual Fire.....	Des Moines.....	Iowa.....	271.19	419.07	690.26
Mill Owners Mutual Fire.....	Des Moines.....	Iowa.....	57.78	57.78	115.56
National Church Mutual.....	Labon.....	Iowa.....	63.36	63.36	126.72
Security Fire.....	Davenport.....	Iowa.....	232.24	538.83	771.07
State.....	Des Moines.....	Iowa.....	725.16	857.11	1,582.27
Total.....			\$ 10,146.62	\$ 10,728.70	\$ 20,875.32

UNITED STATES FIRE COMPANIES OTHER THAN IOWA.					
Aetna	Hartford	Connecticut	\$ 2,031.22	\$ 1,895.19	\$ 3,896.41
Agricultural	Watertown	New York	210.05	144.82	355.47
American	Boston	Massachusetts	59.79	67.88	127.47
American	Newark	New Jersey	294.42	304.37	598.79
American Central	St. Louis	Missouri	344.74	344.08	688.82
American Fire	New York	New York	5.13	59.01	64.14
American Fire	Philadelphia	Pennsylvania	474.42	573.13	1,047.55
Buffalo Commercial	Buffalo	New York	15.59	24.87	40.78
Buffalo German	Buffalo	New York	194.87	170.40	365.27
Citizens	New York	New York	23.27	31.44	54.71
Citizens	Pittsburg	Pennsylvania	92.61	107.30	199.81
Concordia Fire	Milwaukee	Wisconsin	710.66	583.02	1,293.88
Connecticut Fire	Hartford	Connecticut	1,285.56	1,151.68	2,437.24
Continental	New York	New York	3,808.03	3,022.96	7,729.99
Continental Insurance Company of North America	Hammond	Indiana	1.85	1.85	3.70
Delaware	Philadelphia	Pennsylvania	310.25	228.50	538.75
Detroit Fire and Marine	Detroit	Michigan	153.57	145.14	298.71
Eagle Fire	New York	New York	151.35	114.69	266.04
Equitable Fire and Marine	Providence	Rhode Island	55.71	54.80	110.21
Eric Fire	Buffalo	New York	20.80	50.51	71.31
Farmers Fire	York	Pennsylvania	351.49	279.82	631.31
Fire Association of Philadelphia	Philadelphia	Pennsylvania	1,094.54	1,028.95	2,093.49
Firemans Fund	Newark	New Jersey	237.25	311.21	548.46
Franklin Fire	San Francisco	California	415.15	357.47	772.62
German	Philadelphia	Pennsylvania	203.11	209.70	412.81
German	Freeport	Illinois	3,812.75	3,741.77	7,554.52
Germania Fire	Philadelphia	Pennsylvania	334.85	338.39	673.24
German American	New York	New York	1,103.33	1,246.06	2,411.39
German Fire	Pittsburg	Pennsylvania	678.97	40.09	719.06
Germania Fire	New York	New York	50.27	50.27	100.54
Girard Fire and Marine	Philadelphia	Pennsylvania	384.85	388.39	773.24
Glens Falls	Glens Falls	New York	306.32	464.29	770.61
Grand Rapids Fire	Grand Rapids	Michigan	497.27	509.19	996.46
Greenwich	New York	New York	125.70	193.70	319.40
Hanover Fire	New York	New York	489.96	453.15	943.11
Hartford Fire	Hartford	Connecticut	2,907.19	2,729.75	5,636.94
Home	Newark	New Jersey	2,125.22	2,044.29	4,169.51
Insurance Company of North America	Philadelphia	Pennsylvania	1,609.85	1,514.59	3,124.44
International	New York	New York	65.15	65.15	130.30
Manhattan Fire	New York	New York	75.98	124.50	200.48
Manufacturers and Merchants	Pittsburg	Pennsylvania	64.03	105.75	169.78
Mechanics	Philadelphia	Pennsylvania	120.76	131.61	252.37
Merchants Fire and Marine	Boston	Massachusetts	80.49	81.53	162.02
Merchants	Newark	New Jersey	267.68	293.74	561.42
Merchants Insurance Company in Providence	Providence	Rhode Island	55.71	54.49	110.20
Michigan Fire and Marine	Detroit	Michigan	105.28	103.49	208.77
Milwaukee Fire	Milwaukee	Wisconsin	62.02	62.02	124.04
Milwaukee Mechanics	Milwaukee	Wisconsin	622.48	490.58	1,113.06
National Fire	Hartford	Connecticut	1,654.64	1,682.82	3,337.46

STATEMENT NO. 18—CONTINUED.

NAME OF COMPANY.	LOCATION.		1898.	1899.	TOTAL.
	CITY.	STATE.			
UNITED STATES FIRE COMPANIES OTHER THAN IOWA—CONT'D.					
National Standard.....	New York.....	New York.....	37.16	53.71	80.87
Newark Fire.....	Newark.....	New Jersey.....	33.70	70.10	103.80
New Hampshire.....	Manchester.....	New Hampshire.....	564.56	597.63	1,162.19
Niagara Fire.....	New York.....	New York.....	697.73	789.07	1,486.80
Norwood.....	New York.....	Wisconsin.....	8.40	8.40	16.80
Northwestern National.....	New York.....	Wisconsin.....	1,704.71	1,704.57	3,409.28
Norwalk Fire.....	Norwalk.....	Connecticut.....	29.04	44.43	73.47
Orient.....	Hartford.....	Connecticut.....	416.38	398.96	815.34
Pacific Fire.....	New York.....	Connecticut.....	302.83	346.09	648.92
Pennsylvania Fire.....	Philadelphia.....	Pennsylvania.....	458.78	525.25	1,012.01
Phenix.....	Brooklyn.....	New York.....	1,595.88	1,641.48	3,237.36
Providence Washington.....	Hartford.....	Connecticut.....	1,340.35	1,311.30	2,651.65
Queen Insurance Company of America.....	Providence.....	Rhode Island.....	356.07	831.11	1,187.18
Reliance.....	New York.....	New York.....	624.91	493.59	1,118.50
Rochester German.....	Philadelphia.....	Pennsylvania.....	195.28	176.75	372.03
Rockford.....	Rockford.....	New York.....	170.07	176.59	346.66
Rockford.....	Rockford.....	Illinois.....	1,616.00	889.81	2,505.81
St. Paul Fire and Marine.....	St. Paul.....	Minnesota.....	803.75	887.94	1,691.69
Security.....	New Haven.....	Connecticut.....	259.21	258.43	517.64
Springfield Fire and Marine.....	Springfield.....	Massachusetts.....	1,191.84	1,109.36	2,301.20
Spring Garden.....	Philadelphia.....	Pennsylvania.....	146.30	264.14	410.44
Traders.....	Chicago.....	Illinois.....	402.85	369.51	772.36
Traders Fire.....	New York.....	New York.....	104.07	102.52	206.59
Union.....	New York.....	New York.....	100.79	98.70	199.49
United States Fire.....	New York.....	New York.....	73.75	16.56	90.31
Victoria Fire.....	New York.....	New York.....	1,720.61	1,538.91	3,259.52
Westchester Fire.....	New York.....	New York.....	373.87	373.87	747.74
Western Underwriters Association.....	New York.....	Illinois.....	212.41	285.69	498.10
Williamsburgh City Fire.....	Brooklyn.....	New York.....	135.40	135.40	270.80
Wisconsin Fire.....	Milwaukee.....	Wisconsin.....			

FOREIGN FIRE COMPANIES.					
Aachen and Munich Fire.....	Chicago.....	Illinois.....	\$ 39.47	\$ 193.91	\$ 233.38
Atlas Assurance.....	Chicago.....	Illinois.....	262.65	247.37	510.02
Baltimore Fire.....	Chicago.....	New York.....	133.97	133.97	267.94
British American Assurance.....	Toronto.....	Canada.....	519.05	472.48	991.53
Caledonian.....	New York.....	New York.....	567.99	946.33	1,514.31

Commercial Union Assurance.....	New York.....	New York.....	1,090.92	949.02	2,039.94
Hamburg-Bremen Fire.....	New York.....	New York.....	344.39	393.18	737.57
Helvetia Swiss Fire.....	New York.....	New York.....	306.47	47.04	353.51
Imperial.....	New York.....	New York.....	1,070.65	1,073.46	2,144.11
Lancashire.....	New York.....	Illinois.....	73.37	114.10	187.47
Law Union and Crown Fire and Life.....	New York.....	New York.....	128.38	112.60	240.98
Lion Fire.....	Hartford.....	Connecticut.....	1,864.99	1,518.76	3,383.75
Liverpool and London and Globe.....	New York.....	New York.....	336.90	326.34	663.24
London Assurance Corporation.....	New York.....	New York.....	501.81	514.92	1,016.73
London and Lancashire Fire.....	New York.....	New York.....	70.41	70.41	140.82
Magdeburg.....	New York.....	New York.....	614.18	605.25	1,219.43
Manchester Fire Assurance.....	Hartford.....	Connecticut.....	1,538.34	1,649.64	3,187.98
Netherlands Fire.....	Chicago.....	Illinois.....	344.95	312.19	657.14
North British and Mercantile.....	New York.....	New York.....	619.91	659.89	1,279.80
Northern Assurance Company.....	New York.....	New York.....	333.05	297.02	630.07
Norwich Union.....	New York.....	New York.....	679.80	644.80	1,324.60
Palatine.....	Chicago.....	Illinois.....	471.76	437.17	908.93
Phoenix Assurance Company.....	New York.....	New York.....	1,193.08	1,063.12	2,256.20
Prussian National.....	New York.....	New York.....	142.73	176.20	318.93
Royal.....	Hartford.....	Connecticut.....	929.11	867.31	1,796.42
Royal Exchange Assurance.....	New York.....	New York.....	448.34	32.60	480.94
Scottish Union and National.....	Chicago.....	Illinois.....	62.62	102.60	165.22
Sun Insurance Office.....	Chicago.....	Illinois.....	132.13	136.61	268.74
Svenska Fire and Life.....	New York.....	New York.....	546.91	544.72	1,091.63
Thuringia.....	New York.....	New York.....	102.26	102.26	204.52
Trans-Atlantic.....	Toronto.....	Canada.....	797.35	725.90	1,523.25
Union Assurance Society.....					
Union Marine.....					
Western Assurance.....					
Total.....			\$ 16,944.44	\$ 16,762.82	\$ 33,007.26

IOWA LIFE COMPANIES.					
Central Life Assurance Society of the United States.....	Des Moines.....	Iowa.....	\$ 92.87	\$ 259.74	\$ 352.61
Equitable Life Insurance Company of Iowa.....	Des Moines.....	Iowa.....	719.91	864.43	1,584.34
Iowa Life.....	Sioux City.....	Iowa.....	429.84	429.84	859.68
Northwestern Life and Savings.....	Des Moines.....	Iowa.....	1,454.94	2,549.39	4,004.33
Register Life and Annuity.....	Davenport.....	Iowa.....	212.48	313.40	525.88
Royal Union Mutual Life.....	Des Moines.....	Iowa.....	274.19	429.05	703.24
Total.....			\$ 2,061.80	\$ 3,602.53	\$ 5,754.33

UNITED STATES LIFE COMPANIES OTHER THAN IOWA.					
Atlas Life.....	Hartford.....	Connecticut.....	\$ 1,547.67	\$ 1,785.95	\$ 3,333.62
American Union Life.....	New York.....	New York.....	80.71	33.85	114.56
Bankers Life.....	Lincoln.....	Nebraska.....	74.43	90.79	165.22
Connecticut General Life.....	Hartford.....	Connecticut.....	43.73	1,454.94	1,500.67
Connecticut Mutual Life.....	Hartford.....	Connecticut.....	1,963.00	2,006.12	3,969.12
Covenant Mutual Life.....	St. Louis.....	Missouri.....	7.46	4.36	11.82
Equitable Life Assurance Society of the United States.....	New York.....	New York.....	6,168.56	6,750.57	12,919.13
Germania Life.....	New York.....	New York.....	144.12	299.35	443.47

STATEMENT No. 18—CONTINUED.

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BIENNIAL REPORT OF THE

NAME OF COMPANY.	LOCATION.		1898.	1899.	TOTAL.
	CITY.	STATE.			
Home Life.....	New York.....	New York.....	219.48	265.17	484.65
Kansas Mutual Life.....	Topeka.....	Kansas.....	51.53		51.53
Manhattan Life.....	New York.....	New York.....	418.33	358.89	777.13
Massachusetts Mutual Life.....	Springfield.....	Massachusetts.....	457.67	783.28	1,242.95
Metropolitan Life.....	New York.....	New York.....	1,993.51	2,602.42	4,595.93
Michigan Mutual Life.....	Detroit.....	Michigan.....	1,343.49	1,353.99	2,697.41
Mutual Life Insurance Company of New York.....	New York.....	New York.....	11,861.45	11,576.68	23,438.13
Mutual Benefit Life.....	Newark.....	New Jersey.....	3,407.26	3,345.60	6,752.86
National Life.....	Montpelier.....	Vermont.....	684.84	815.00	1,499.84
Nederland Life.....	New York.....	New York.....	104.15		104.15
New York Life.....	New York.....	New York.....	12,932.57	13,666.40	26,598.97
Northwestern Mutual Life.....	Milwaukee.....	Wisconsin.....	16,184.84	17,633.93	33,820.77
Pacific Mutual Life.....	San Francisco.....	California.....	173.53	285.88	459.41
Peen Mutual Life.....	Philadelphia.....	Pennsylvania.....	1,751.93	2,241.26	3,993.19
Phoenix Mutual Life.....	Hartford.....	Connecticut.....	297.32	493.04	790.36
Provident Life and Trust Co. of Philadelphia.....	Philadelphia.....	Pennsylvania.....	417.44	433.26	850.70
Provident Savings Life Assurance Society of New York.....	Newark.....	New Jersey.....	639.67	605.04	1,244.71
Prudential Insurance Company of America.....	Hartford.....	Connecticut.....	900.81	1,199.33	2,099.84
Security Trust and Life.....	Philadelphia.....	Pennsylvania.....	81.68	61.85	143.03
Travelers Life.....	Hartford.....	Connecticut.....	216.27	264.06	480.33
Union Central Life.....	Cincinnati.....	Ohio.....	1,044.17	1,404.98	2,449.15
Union Mutual Life.....	Portland.....	Maine.....	214.75	254.46	469.21
Union Life.....	Omaha.....	Nebraska.....	125.86	53.74	179.60
United States Life.....	New York.....	New York.....	403.23	481.87	885.10
Washington Life.....	New York.....	New York.....	709.20	725.79	1,434.99
Total.....			\$ 65,894.31	\$ 71,428.56	\$ 137,322.87
Preferred Accident.....	New York.....	New York.....	\$ 2.67	\$ 95.77	\$ 98.44
Standard Life and Accident.....	Detroit.....	Michigan.....	321.53	464.29	785.82
Travelers.....	Hartford.....	Connecticut.....	900.81	1,199.33	2,099.84
Utica.....	Hartford.....	Connecticut.....	181.00	246.39	427.39
Total.....			\$ 1,605.71	\$ 1,972.78	\$ 3,578.49
RAIL.					
Alliance Hall and Oyclone Mutual.....	Austin.....	Minnesota.....	250.33	311.32	561.65
Minnesota Farmers Hall.....	Winnebago City.....	Minnesota.....	28.68	212.58	241.26
State Mutual Hall.....	Winnebago City.....	Minnesota.....		62.47	62.47
Total.....			\$ 276.01	\$ 387.37	\$ 663.38

CASUALTY.					
Bankers Mutual Casualty.....	Des Moines.....	Iowa.....	\$ 115.51	\$ 178.00	\$ 293.51
Employers Liability Assurance Corporation—U. S. Branch.....	Detroit.....	Michigan.....	228.00	294.97	522.97
Fidelity and Casualty.....	New York.....	New York.....	156.73	166.41	323.19
Hartford Steam Boiler Inspection and Insurance.....	Hartford.....	Connecticut.....	265.26	447.62	712.88
Lloyds Plate Glass.....	New York.....	New York.....	115.47	99.52	214.99
London Guarantee and Accident—U. S. Branch.....	Chicago.....	Illinois.....	314.49	438.23	752.72
Maryland Casualty.....	Baltimore.....	Maryland.....		7.10	7.10
Metropolitan Plate Glass.....	New York.....	New York.....	45.27	42.22	87.49
New England Burglary.....	Boston.....	Massachusetts.....	21.58		21.58
New Jersey Plate Glass.....	Newark.....	New Jersey.....	42.45	58.48	100.91
Union Casualty and Surety.....	St. Louis.....	Missouri.....	31.96	42.02	73.98
United States Casualty.....	New York.....	New York.....	235.46	244.09	479.55
Wilday Casualty.....	Boston.....	Massachusetts.....	100.66	43.40	144.06
Total.....			\$ 1,673.49	\$ 1,989.09	\$ 3,662.58
FIDELITY.					
American Bonding and Trust.....	Baltimore.....	Maryland.....	\$ 2.00	\$ 9.84	\$ 11.84
American Surety Company of New York.....	New York.....	New York.....	104.45	182.54	286.99
City Trust Safe and Deposit Company.....	Philadelphia.....	Pennsylvania.....	55	5.99	6.54
Fidelity and Deposit Company of Maryland.....	Baltimore.....	Maryland.....	310.46	419.25	729.71
Guarantee Company of North America.....	Montreal.....	Canada.....	48.43	57.99	106.42
National Surety.....	New York.....	New York.....		25	25
United States Fidelity and Guaranty.....	Baltimore.....	Maryland.....	271	37.97	308.97
Total.....			\$ 579.86	\$ 894.88	\$ 1,474.74

STIPULATED PREMIUM AND ASSESSMENT ASSOCIATIONS IN IOWA.					
Acme Life.....	Marshalltown.....	Iowa.....	\$ 43.17	\$ 64.99	\$ 108.16
Bankers Life.....	Des Moines.....	Iowa.....	171.52	340.88	512.40
Chicago Life.....	Des Moines.....	Iowa.....	30.87	102.77	133.64
Des Moines Life.....	Des Moines.....	Iowa.....	435.55	442.83	878.38
Economic Life.....	Clinton.....	Iowa.....	341.78	237.11	578.89
Equitable Mutual Life.....	Waterloo.....	Iowa.....	139.37	15.07	154.44
Farmers Life.....	Waterloo.....	Iowa.....	67.18	125.96	193.14
Federal Life.....	Des Moines.....	Iowa.....	93.64	198.01	291.65
German-American Mutual Life.....	Davenport.....	Iowa.....	10.42	89.53	100.95
Iowa National Life.....	Burlington.....	Iowa.....	24.33		24.33
Laboringmens Co-operative Life.....	Des Moines.....	Iowa.....	17.02	56.55	73.57
Masons and Odd Fellows Life.....	Manchester.....	Iowa.....	86.82		86.82
Merchants Life.....	Burlington.....	Iowa.....	219.62	188.59	408.21
Midland Life.....	Pt. Dodge.....	Iowa.....	48.08	56.10	104.18
Mutual Benefit.....	Pt. Dodge.....	Iowa.....	17.46		17.46
Mutual Life Association of Iowa.....	Red Oak.....	Iowa.....	86.70	88.73	175.42
Mutual Aid Society of the German Lutheran Synod.....	Iowa City.....	Iowa.....		13.90	13.90

AUDITOR OF STATE.

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NAME OF COMPANY.	LOCATION.		1898.	1899.	TOTAL.
	CITY.	STATE.			
Northern Life.....	Marshalltown.....	Iowa.....	286.82	287.02	573.84
Odd Fellows Annuity.....	Des Moines.....	Iowa.....	231.67	235.71	517.38
Southwestern Mutual Life.....	Marshalltown.....	Iowa.....	454.26	373.36	826.63
Union Life.....	Des Moines.....	Iowa.....		16.80	16.80
United States Life.....	Davenport.....	Iowa.....	51.74	4.57	56.31
Total.....			\$ 2,900.96	\$ 2,984.64	\$ 5,885.60
STIPULATED PREMIUM AND ASSESSMENT ASSOCIATIONS					
OTHER THAN IOWA.					
American Temperance Life Insurance.....	New York.....	New York.....	\$ 2.89		\$ 2.89
Bankers and Merchants Life of Illinois.....	Chicago.....	Illinois.....	35.29		35.29
Chicago Guaranty Fund Life.....	Chicago.....	Illinois.....		\$.98	.98
Connecticut Indemnity.....	Waterbury.....	Connecticut.....	.34		.34
Covenant Mutual Life.....	Galesburg.....	Illinois.....	251.10		251.10
Fidelity Mutual Life.....	Philadelphia.....	Pennsylvania.....	141.92	151.47	293.39
Hartford Life.....	Hartford.....	Connecticut.....		110.37	110.37
Illinois Life.....	Chicago.....	Illinois.....	249.29	24.37	273.66
Knight Templars and Masons Mutual Aid.....	Cincinnati.....	Ohio.....		5.88	5.88
Knights of the Globe Mutual Benefit.....	Freeport.....	Illinois.....	8.54	3.07	6.61
Knight Templars and Masonic Life Indemnity.....	Chicago.....	Illinois.....		7.35	7.35
Masonic Aid Association of Dakota.....	Yankton.....	South Dakota.....	.31		.31
Minnesota Scandinavian Relief.....	Red Wing.....	Minnesota.....	32.59	32.77	65.36
Ministerial Life.....	Los Angeles.....	California.....		51.20	51.20
Mutual Reserve Fund Life.....	New York.....	New York.....	152.10		152.10
Northwestern Life.....	Minneapolis.....	Minnesota.....	33.53	96.08	130.51
Northwestern Life Assurance company.....	Chicago.....	Illinois.....	40.87	486.55	527.42
Preferred Bankers Life Assurance company.....	Detroit.....	Michigan.....		12.20	12.20
Piqua Mutual Aid and Accident.....	Piqua.....	Ohio.....	30.59	2.09	32.68
Security Mutual Life.....	Binghampton.....	New York.....	19.47		19.47
Scandinavian Mutual Aid.....	Galesburg.....	Illinois.....	76.93	68.77	145.70
Western Masons Mutual Life.....	Yankton.....	South Dakota.....		36.47	36.47
Western Mutual Life.....	Chicago.....	Illinois.....	202.63	375.79	578.42
Total.....			\$ 1,273.39	\$ 1,466.29	\$ 2,739.68
STIPULATED PREMIUM AND ASSESSMENT ACCIDENT ASSOCIATIONS IN IOWA.					
Bankers.....	Des Moines.....	Iowa.....	\$ 188.45	\$ 187.90	\$ 376.35
Globe.....	Marshalltown.....	Iowa.....	40.05	21.73	61.78
Imperial.....	Des Moines.....	Iowa.....	32.67	34.19	66.86
Marshalltown.....	Marshalltown.....	Iowa.....	3.08	23.70	31.78
National Masonic.....	Des Moines.....	Iowa.....	56.50	73.44	129.94

Peoples.....	Des Moines.....	Iowa.....	32.40	25.13	57.53
United States Implement Dealers.....	Council Bluffs.....	Iowa.....	1.81		1.81
United States Mercantile Indemnity.....	Des Moines.....	Iowa.....	22.77	26.62	49.39
Western.....	Marshalltown.....	Iowa.....	6.56		6.56
Total.....			\$ 384.29	\$ 397.71	\$ 782.00
STIPULATED PREMIUM AND ASSESSMENT ACCIDENT ASSOCIATIONS OTHER THAN IOWA.					
American Mutual.....	Oshkosh.....	Wisconsin.....	\$ 32.06		\$ 32.06
Brotherhood.....	Boston.....	Massachusetts.....	18.77	\$ 11.94	30.71
Masons Fraternal of America.....	Westfield.....	Massachusetts.....	10.83	9.77	20.60
Metropolitan.....	Chicago.....	Illinois.....	3.30	112.61	115.91
North American.....	Chicago.....	Illinois.....	10.92	.91	11.83
Railway Officials and Employees.....	Indianapolis.....	Indiana.....	47.84	127.10	174.94
Woodman.....	Lincoln.....	Nebraska.....	22.80	24.28	47.08
Total.....			\$ 146.52	\$ 286.61	\$ 433.13

RECAPITULATION.

	1898.	1899.	TOTAL.
IOWA COMPANIES.			
Fire.....	\$ 10,146.02	\$ 10,128.70	\$ 20,275.32
Life.....	2,001.80	3,692.58	5,754.33
Casualty.....	115.51	118.90	234.41
Stipulated premium and assessm't life associations.....	2,900.96	2,984.64	5,885.60
Stipulated premium and assessm't accident ass'ns.....	384.29	397.71	782.00
Total.....	\$ 15,630.18	\$ 17,322.48	\$ 33,531.66
UNITED STATES COMPANIES OTHER THAN IOWA.			
Fire.....	43,723.62	43,695.09	87,418.71
Life.....	65,894.31	71,498.56	137,392.87
Accident.....	1,605.71	1,972.73	3,578.49
Hail.....	275.01	557.37	832.38
Casualty.....	1,015.49	1,146.99	2,182.48
Fidelity.....	530.43	856.99	1,387.43
Stipulated premium and assessm't life associations.....	1,277.39	1,466.29	2,733.84
Stipulated premium and assessm't accident ass'ns.....	146.52	286.01	432.13
Total.....	\$114,465.48	\$121,530.68	\$ 235,996.16
FOREIGN COMPANIES.			
Fire.....	16,844.44	16,762.83	33,607.36
Casualty.....	545.49	703.20	1,248.69
Fidelity.....	49.49	37.39	87.32
Total.....	\$ 17,439.36	\$ 17,503.91	\$ 34,940.27
Iowa companies.....	15,630.18	17,292.48	33,531.66
United States companies.....	114,465.48	121,530.68	235,996.16
Foreign companies.....	17,439.36	17,503.91	34,940.27
Grand total.....	\$147,541.02	\$156,927.07	\$ 304,468.09

STATEMENT No. 19.

CONTINGENT FUNDS.

Showing the balances unexpended June 30, 1899, the amounts appropriated by the Twenty-seventh General Assembly, the amounts expended during the fiscal period ending June 30, 1899, the amounts charged off April 1, 1898, and the balances unexpended June 30, 1899.

PROVIDENTIAL CONTINGENCIES.

Amount of 1896 appropriation unexpended June 30, 1897.....	\$ 9,079.77
Amount appropriated by Twenty-seventh General Assembly.....	50,000.00
Total.....	\$ 59,079.77

DISBURSEMENTS.

To amount of 1896 appropriation charged off.....	\$ 9,079.77
To balance unexpended June 30, 1899.....	50,000.00
Total.....	\$ 59,079.77

GOVERNOR'S CONTINGENT FUND TO PAY COUNSEL.

Amount of 1896 appropriation unexpended June 30, 1899.....	\$ 2,000.00
Amount appropriated by Twenty-seventh General Assembly.....	2,000.00
Total.....	\$ 4,000.00

DISBURSEMENTS.

To amount of 1896 appropriation charged off.....	\$ 2,000.00
To Jesse A. Miller.....	200.00
To balance unexpended June 30, 1899.....	1,800.00
Total.....	\$ 4,000.00

GOVERNOR'S CONTINGENT FUND.

Amount of 1896 appropriation unexpended June 30, 1899.....	\$ 3,858.02
Appropriation by Twenty-seventh General Assembly.....	11,446.00
Total.....	\$ 15,308.02

DISBURSEMENTS.

To amount of 1896 appropriation charged off.....	\$ 375.95
To W. S. Richards.....	3,100.08
To W. H. Patrick.....	1,975.01
To F. W. Myers.....	103.50
To Fred Braisted.....	1,413.43
To Isabelle Wilson.....	1,432.36
To Harriet B. Perry.....	715.00
To William Coalson.....	1,050.00
To Ed. Browa.....	200.00
To Nellie Curuthers.....	107.00
To Lily H. Fox.....	42.28
To Emil Eana.....	3.00
To Byrdella Johnson.....	6.58
To Emma Stanley.....	2.00

To Jennie Wharton.....	2.00
To W. H. Fleming.....	1.25
To D. A. Poorman.....	30.00
To George Poorman.....	40.00
To W. F. Glesseman.....	11.25
To E. Williams.....	19.50
To E. Williams.....	10.00
To balance unexpended June 30, 1899.....	4,645.78
Total.....	\$ 15,308.02

SUPREME COURT CONTINGENT FUND.

Amount of appropriation unexpended June 30, 1897.....	\$ 1,414.12
Amount appropriated by Twenty-seventh General Assembly.....	3,500.00
Total.....	\$ 4,914.12

DISBURSEMENTS.

To amount of 1896 appropriation charged off.....	\$ 401.48
To Cheshire Bros.....	69.00
To Ayres & Hollowell.....	33.00
To G. D. Pickett.....	36.00
To B. H. Pray.....	901.08
To West Publishing Company.....	59.50
To H. E. Deemer.....	271.57
To Josiah Given.....	207.48
To G. S. Robinson.....	339.46
To Scott M. Ladd.....	260.71
To L. G. Kime.....	100.80
To C. M. Waterman.....	185.00
To C. T. Granger.....	249.60
To Express Printing company.....	45.00
To Lathrop-Rhodes-McCain company.....	28.80
To Wyckoff, Seamans & Benedict company.....	90.25
To Henry Plumb.....	13.50
To W. S. Richards.....	6.14
To R. L. Polk & Company.....	5.00
To Adams Express company.....	32.17
To United States Express company.....	47.60
To American Express company.....	15.80
To Wells Fargo Express company.....	.28
To White Line Transfer company.....	1.75
To J. D. M. Hamilton.....	25.00
To N. E. Coffin.....	25.00
To Samuel Hayes.....	50.00
To James A. Rohbach.....	25.00
To Henry Thuesen, Jr.....	25.00
To W. J. Roberts.....	25.00
To P. A. Sawyer.....	50.00
To E. A. Stason.....	25.00
To R. M. Haines.....	25.00
To T. B. Snyder.....	25.00
To John E. Craig.....	25.00
To M. L. Temple.....	25.00
To J. H. Henderson.....	25.00
To C. E. Ham.....	25.00
To C. W. Mullth.....	25.00
To A. P. Baker.....	25.00
To Finley Burke.....	25.00
To Louis Block.....	25.00
To R. H. Brown.....	25.00
To R. H. Bell.....	25.00
To L. G. Hurd.....	25.00
To balance unexpended June 30, 1899.....	941.17
Total.....	\$ 4,914.12

STATEMENT No. 20.

CLERKS' FUND.

Showing the balance unexpended June 30, 1897; the amounts appropriated by the Twenty-seventh General Assembly; the amounts expended during the fiscal period ending June 30, 1899; the amounts charged off April 1, 1898, and the balances unexpended June 30, 1899.

AUDITOR OF STATE'S CLERKS' FUND.

Amount of 1896 appropriation unexpended June 30, 1897.....	\$ 9,486.91
Amount appropriated by Twenty-seventh General Assembly.....	15,810.00
Total.....	\$ 25,296.91

DISBURSEMENTS.

To amount of 1896 appropriation charged off.....	2,985.62
To Stewart Goodrell.....	2,912.94
To W. T. Wilkinson.....	2,400.00
To A. L. Denio.....	2,579.14
To C. M. Bailey.....	1,650.00
To O. B. Miller.....	1,876.33
To E. L. Camp.....	588.98
To Ella Willis.....	1,260.00
To Oora M. Frink.....	390.00
To Mrs. S. O. Ramage.....	196.50
To E. P. Alexander.....	457.92
To R. J. Barnes.....	148.50
To A. Smart.....	350.00
To M. M. Robertson.....	326.45
To B. F. Rehkopf.....	62.50
To Charles E. Walters.....	28.85
To Jesse Roe.....	75.00
To T. J. Wilcox.....	40.00
To balance unexpended June 30, 1899.....	6,189.63
Total.....	\$ 25,296.91

ATTORNEY-GENERAL'S CLERKS' FUND AND LEGAL ASSISTANCE FUND.

Amount of appropriation unexpended June 30, 1897.....	\$ 2,537.00
Appropriated by Twenty-seventh General Assembly.....	4,990.00
Total.....	\$ 7,497.00

DISBURSEMENTS.

To amount of 1896 appropriation charged off.....	473.25
To E. C. Switzer.....	1,750.82
To Jesse A. Miller.....	1,100.66
To H. Remley.....	710.00
To W. H. Redman.....	984.84
To Charles Van Vleet.....	250.00
To M. J. Tobin.....	25.00
To Byrdella Johnson.....	10.00
To Belle Humphrey.....	19.90

To Abbie Sales	13.50
To Estella Hicks	18.00
To balance unexpended June 30, 1899	2,144.23
Total	\$ 7,497.00

CLERK OF SUPREME COURT'S CLERKS' FUND.

Amount of 1896 appropriation unexpended June 30, 1897	\$ 1,401.00
Amount appropriated by Twenty-seventh General Assembly	4,323.00
Total	\$ 5,724.00

DISBURSEMENTS.

To supreme court contingent fund	175.00
To amount of 1896 appropriation charged off	76.00
To H. M. Jones	1,150.00
To Emmett Brown	969.99
To R. E. Brown	35.00
To Fannie E. Jones	875.00
To G. D. Pickett	825.00
To balance unexpended June 30, 1899	1,505.01
Total	\$ 5,724.00

COMMISSIONER OF LABOR STATISTICS' EXPENSES.

Amount of 1896 appropriation unexpended June 30, 1897	\$ 224.24
Amount of appropriation, code, section 3477	483.77
Total	\$ 708.01

DISBURSEMENTS.

To amount of 1896 appropriation charged off	11.11
To W. E. O'Brien	696.90
Total	\$ 708.01

MINE INSPECTORS' CLERKS' FUND.

Amount of 1896 appropriation unexpended June 30, 1897	\$ 750.00
Amount appropriated by Twenty-seventh General Assembly	960.00
Total	\$ 1,710.00

DISBURSEMENTS.

To amount of 1896 appropriation charged off	450.00
To Owen Bromley	875.00
To Jennie Wharton	630.00
To balance unexpended June 30, 1899	365.00
Total	\$ 1,710.00

SECRETARY OF STATE'S CLERKS' FUND.

Amount of 1896 appropriation unexpended June 30, 1897	\$ 3,482.43
Amount appropriated by extra session Twenty-sixth General Assembly	1,500.00
Amount appropriated by Twenty-seventh General Assembly	12,800.00
Total	\$ 15,782.43

DISBURSEMENTS.

To unexpended appropriation charged off	592.46
To J. M. Jamison	1,566.29
To E. F. Johnson	366.65
To Gertrude Preston	1,585.00
To E. Pierce	1,501.00
To H. C. Winsor	1,440.52
To E. Strathern	1,508.32
To W. M. Lewis	167.75
To Guy Dobson	833.23

To W. S. Brinkerhoff	6.77
To G. F. Poorman	74.00
To M. Conley	90.00
To Mrs. J. M. Jamison	66.00
To Flora Kamber	3.75
To Fred Druett	24.00
To H. Waxham	27.80
To Isabelle Wilson	35.00
To E. B. Hutchins	35.00
To H. Williams	1.00
To N. Stevens	3.00
To V. Wallace	3.00
To J. Wharton	18.50
To E. B. Gibson	1.50
To balance unexpended June 30, 1899	6,842.37
Total	\$ 10,782.43

SUPERINTENDENT OF PUBLIC INSTRUCTION'S CLERKS' FUND.

Amount of 1896 appropriation unexpended June 30, 1897	\$ 1,887.50
Amount appropriated by Twenty-seventh General Assembly	8,890.00
Total	\$ 5,077.50

DISBURSEMENTS.

To amount of 1896 appropriation charged off	712.50
To Lillian G. Goodwin	450.00
To E. F. Sabin	150.00
To J. H. Landes	270.00
To J. W. Gooder	825.00
To G. Leachman	1,113.33
To B. Johnson	86.67
To Anna Bromley	35.00
To E. L. Kling	25.00
To E. Matthews	27.25
To Mrs. F. L. Douglass	23.00
To C. S. Byrkit	6.00
To K. Williams	57.00
To Mrs. A. B. Billington	210.00
To C. W. Von Coelln	6.90
To J. Wharton	3.75
To K. Lugenbeel	7.00
To N. Carruthers	1,707.50
To balance unexpended June 30, 1899	
Total	\$ 5,077.50

TREASURER OF STATE'S CLERKS' FUND.

Amount of 1896 appropriation unexpended June 30, 1897	\$ 2,161.40
Amount appropriated by Twenty-seventh General Assembly	5,760.00
Total	\$ 7,921.40

DISBURSEMENTS.

To amount of 1896 appropriation charged off	653.43
To L. Conger	125.00
To N. M. Smith	125.00
To E. C. Williams	2,249.97
To E. B. Maris	975.00
To J. H. Wilson	765.00
To Harriet B. Perry	312.00
To A. Smart	60.00
To T. J. Hubbard	798.00
To balance unexpended June 30, 1899	
Total	\$ 7,921.40

STATEMENT No. 21—CONTINUED.

STATEMENT No. 21.

Showing the county and district agricultural societies receiving state aid under section 1661 of code of 1897, with total receipts and receipts for membership for the year 1897.

MONTH.	Day.	Year.	Number of warrant.	NAME OF SOCIETY.	Total receipts.	Membership receipts.	Amount received from state.
January	8	1898	18347	Adams, Cass and Montgomery counties.....	\$ 1,400.80	\$ 220.10	\$ 200.00
December	21	1897	18006	Adams county.....	5,534.00	200.00	200.00
December	15	1897	17965	Aitamaakee county.....	5,023.00	233.00	200.00
January	17	1897	18506	Audubon county.....	1,942.14	444.00	200.00
December	19	1897	17916	Benton county.....	1,735.50	215.00	200.00
December	30	1897	18048	Boone county.....	799.10	80.00	30.00
December	30	1897	18053	Buchanan county.....	2,697.98	220.00	200.00
December	14	1897	17946	Baena Vista county.....	4,773.03	204.00	200.00
December	15	1897	17959	Butler county.....	1,830.95	200.00	200.00
December	18	1897	17994	Carroll county.....	2,122.54	454.00	200.00
December	23	1897	18017	Cass county.....	5,065.50	300.00	200.00
December	16	1897	17975	Cedar county.....	1,313.03	216.00	200.00
December	13	1897	17943	Cerro Gordo county.....	1,452.95	370.00	200.00
December	16	1897	17978	Cherokee county.....	2,618.88	348.00	200.00
December	14	1897	17943	Chickasaw county.....	1,135.70	228.00	200.00
December	13	1897	17918	Clinton county.....	2,902.38	269.00	200.00
December	12	1897	17945	Crawford county.....	1,945.00	200.00	200.00
December	14	1897	17944	Dallas county.....	1,432.75	248.00	200.00
December	30	1897	18061	Floyd county.....	1,638.75	312.00	200.00
January	4	1898	18286	Franklin county.....	1,848.55	158.00	150.00
December	13	1897	17913	Greene county.....	1,825.00	207.00	200.00
December	16	1897	17977	Grundy county.....	2,154.98	274.00	200.00
January	5	1898	18323	Guthrie county.....	7,735.11	219.00	200.00
January	10	1898	18360	Hancock county.....	2,075.40	185.50	200.00
February	1	1898	19129	Harrison county.....	2,440.75	240.00	200.00
December	15	1897	17969	Henry county.....	5,565.81	1,773.87	200.00
December	30	1897	18050	Howard county.....	1,557.59	310.00	200.00
December	14	1897	17943	Humboldt county.....	1,173.95	208.00	200.00
December	15	1897	17964	Ia county.....	1,861.90	219.25	200.00
December	24	1897	18026	Iowa county.....	2,732.30	324.00	200.00
December	30	1897	18052	Jefferson county.....	2,263.88	207.00	200.00
December	30	1897	17998	Johnson county.....	2,534.85	224.00	200.00
December	19	1897	17917	Jones county.....	1,563.92	248.00	200.00
December	15	1897	17967	Lee county.....	3,021.25	305.90	200.00
December	13	1897	17920	Louis county.....	1,598.49	219.00	200.00
December	30	1897	18049	Lucas county.....	2,925.00	342.00	200.00
January	10	1898	18359	Madison county.....	1,137.40	200.00	200.00
December	15	1897	17996	Mahaska county.....	4,502.94	392.00	200.00
December	23	1897	18011	Mitchell county.....	1,559.20	204.00	200.00
January	21	1898	18761	Muscatine county.....	1,903.00	500.00	200.00
December	13	1897	18714	O'Brien county.....	1,880.91	200.00	200.00
December	20	1897	17936	Osceola county.....	2,111.17	216.00	200.00
December	21	1897	18007	Plymouth county.....	7,888.05	225.60	200.00
December	13	1897	17923	Pottawattamie county.....	5,235.40	2,735.00	200.00
January	17	1898	18907	Ringgold county.....	2,111.17	216.00	200.00
December	20	1897	17997	Sac county.....	3,019.88	279.00	200.00
December	16	1897	17992	Scott county.....	9,469.12	705.00	200.00
December	14	1897	17941	Shelby county.....	1,199.97	228.00	200.00
November	4	1897	174-9	Sioux county.....	1,125.43	200.00	200.00
December	14	1897	17940	Tama county.....	3,899.76	200.00	200.00
December	21	1897	18025	Taylor county.....	1,270.90	350.00	200.00
December	13	1897	17953	Union county.....	1,427.20	200.00	200.00
December	13	1897	17925	Van Buren county.....	2,992.84	417.00	200.00
December	23	1897	18016	Warren county.....	3,912.60	300.00	200.00

MONTH.	Day.	Year.	Number of warrant.	NAME OF SOCIETY.	Total receipts.	Membership receipts.	Amount received from state.
December	15	1897	17969	Winnebago county.....	2,638.40	533.00	200.00
November	4	1897	17461	Wright county.....	2,207.43	202.00	200.00
Total of Co. societies. DISTRICT AGRICULTURAL SOCIETIES.					\$147,312.56	\$10,623.72	\$10,983.50
December	15	1897	17993	Anamosa district.....	\$ 5,421.18	\$ 270.00	\$ 200.00
January	17	1898	18508	Arlington district.....	1,884.70	225.00	200.00
December	13	1897	17915	Big Four district, Benton.....	1,787.53	214.34	200.00
December	15	1897	17981	Big Four dist. Pocahontas.....	3,194.48	275.00	200.00
December	18	1897	17998	Burlington district.....	1,368.53	233.50	200.00
December	15	1897	17950	Danbury district.....	1,914.10	211.00	200.00
February	1	1898	19130	Eastern Iowa district.....	1,963.35	224.40	200.00
December	16	1897	17980	Eden district.....	1,202.01	236.00	200.00
December	14	1897	17939	Eldon Big Four district.....	3,303.70	450.00	200.00
December	16	1897	17974	Holstein district.....	2,532.70	222.54	200.00
December	13	1897	17927	Lenox district.....	1,642.65	320.00	200.00
January	21	1898	18702	Mechanicsville district.....	2,147.39	229.00	200.00
December	16	1897	17973	New Sharon district.....	1,487.20	615.00	200.00
December	14	1897	17942	Oxford district.....	1,987.65	200.00	200.00
January	15	1898	18487	Perry district.....	1,876.25	350.00	200.00
January	17	1898	18506	Shelby district.....	1,073.74	232.50	200.00
January	12	1898	18393	Poweshiek dist. Grinnell.....	2,723.72	200.00	200.00
December	13	1897	17924	Tipton Fair district.....	2,117.10	200.00	200.00
December	16	1897	17981	Traer district.....	3,194.58	315.00	200.00
January	19	1898	18751	Union district.....	2,117.10	200.00	200.00
December	13	1897	17981	Victor district.....	1,612.60	200.00	200.00
December	13	1897	17926	Villisca Union district.....	2,178.82	200.00	200.00
December	15	1897	17962	What Cheer district.....	2,464.33	200.00	200.00
Total of dist. societies					\$ 52,920.60	\$ 5,838.04	\$ 4,600.00
Total of Co. societies.					\$147,312.56	\$10,623.72	\$10,983.50
Grand total.....					\$200,223.16	\$26,561.76	\$15,583.50

STATEMENT No. 21—CONTINUED.

Showing county and district agricultural societies receiving state aid under chapter 121, laws of Twenty-seventh General Assembly.

Month.	Day.	Year.	Number of warfare	NAME OF SOCIETY.	Amount re- ceived from state.
March	1898	1898	132	Appanoose county	200 00
March	1898	1898	133	Adair county	200 00
March	1898	1898	134	Clayton county	200 00
March	1898	1898	135	Strawberry Point district, Clayton county	200 00
March	1898	1898	136	Davis county	200 00
March	1898	1898	137	Wayne county	200 00
March	1898	1898	138	Hamilton county	200 00
March	1898	1898	139	Hardin county	200 00
March	1898	1898	140	Jackson county	200 00
March	1898	1898	141	Jasper county	200 00
March	1898	1898	142	Kossuth county	200 00
March	1898	1898	143	West Point district, Lee county	200 00
March	1898	1898	144	Waspie Valley district, Linn county	200 00
March	1898	1898	145	Prairie Valley district, Linn county	200 00
March	1898	1898	146	Columbus Junction district, Louisa county	200 00
March	1898	1898	147	Marion county	200 00
March	1898	1898	148	Lake Prairie district, Marion county	200 00
March	1898	1898	149	West Valley district, Monona county	200 00
March	1898	1898	150	Wilton district, Muscatine county	200 00
March	1898	1898	151	Poweshiek district, Malcom	200 00
March	1898	1898	152	Story county	200 00
March	1898	1898	153	Milton district, Van Buren county	200 00
March	1898	1898	154	Wapello county	200 00
March	1898	1898	155	Washington county	200 00
March	1898	1898	156	Seymour district, Wayne county	200 00
March	1898	1898	157	Wayne county	200 00
March	1898	1898	158	Winnebago county	200 00
March	1898	1898	159	Worth county	200 00
March	1898	1898	160	Delaware county	200 00
March	1898	1898	161	Palo Alto county	168 50
March	1898	1898	162	Central West district, Sac county	181 00
March	1898	1898	163	Franklin county	48 00
March	1898	1898	164	Bonne county	170 00
Total.					\$5,305 40

STATEMENT No. 21—CONTINUED.

Showing the county and district agricultural societies receiving state aid under chapter 43, laws of the Twenty-seventh General Assembly, with total amount actually paid for premiums for the year 1898.

Month.	Day.	Year.	Number of warrants.	NAME OF SOCIETY.	Amt. actually paid for premiums.	Amount received from state.
December.	5	1896	6477	Adair county.	\$ 999.90	\$ 300.00
November.	13	1896	6428	Albany county.	1,047.60	300.00
December.	13	1896	6429	Appanoose county.	1,483.40	480.00
November.	30	1896	6396	Arundon county.	416.45	166.58
December.	13	1896	6623	Benton county.	554.70	166.58
November.	30	1896	6624	Benton county.	554.70	166.58
October.	21	1896	5631	Buchanan county.	387.25	154.90
September.	18	1896	5095	Buena Vista county.	845.25	300.00
October.	21	1896	5632	Butler county.	845.25	300.00
November.	16	1896	6123	Carroll county.	376.70	150.68
December.	6	1896	6540	Cass county.	846.40	300.00
September.	8	1896	5945	Cedar county.	594.00	200.00
December.	5	1896	6475	Cerro Gordo county.	263.00	145.20
December.	5	1896	6476	Cherokee county.	801.69	300.00
September.	18	1896	5040	Chickasaw county.	480.00	150.00
November.	13	1896	6123	Clayton county.	612.97	300.00
October.	34	1896	5625	Clinton county.	1,363.50	300.00
November.	13	1896	5641	Dallas county.	1,363.50	300.00
October.	19	1896	5601	Davis county.	816.00	155.00
November.	21	1896	6160	Delaware county.	871.95	300.00
October.	31	1896	5657	Dubuque county.	1,197.75	300.00
October.	1	1896	5393	Emmet county.	119.27.75	300.00
November.	4	1896	5665	Fayette county.	614.50	300.00
November.	3	1896	5946	Floyd county.	763.80	300.00
December.	5	1896	6478	Franklin county.	802.50	300.00
November.	23	1896	6179	Grady county.	667.20	300.00
December.	13	1896	6138	Guthrie county.	668.00	300.00
December.	3	1896	6469	Hamilton county.	186.71.85	300.00
January.	10	1897	6140	Hancock county.	420.84	188.35
October.	11	1896	5567	Hardin county.	761.68	300.00
October.	11	1896	5568	Harrison county.	625.00	300.00
December.	6	1896	6480	Henry county.	1,118.05	300.00
October.	8	1896	5951	Humboldt county.	439.35	176.74
November.	10	1896	6477	Iowa county.	121.65.00	300.00
October.	8	1896	5933	Iowa county.	85.56	300.00
December.	23	1896	5624	Jackson county.	921.50	300.00
September.	22	1896	5051	Jasper county.	200.00	300.00
October.	23	1896	5052	Jefferson county.	753.55	300.00
September.	22	1896	6771	Johnson county.	794.15	300.00
October.	23	1896	5053	Jones county.	1,210.50	300.00
November.	20	1896	6307	Kossuth county.	699.00	300.00
October.	23	1896	5060	Lee county.	690.00	300.00
September.	27	1896	5061	Lewis county.	1,210.50	300.00
December.	6	1896	5639	Lucas county.	1,104.15	300.00
October.	23	1896	5438	Madison county.	553.00	300.00
November.	3	1896	6479	Mahaska county.	800.00	300.00
December.	5	1896	6479	Marion county.	807.50	300.00
October.	11	1896	5615	Mitchell county.	537.75	300.00
November.	15	1896	6131	O'Brien county.	548.00	300.00
November.	14	1896	6018	Osceola county.	431.25	172.50
December.	12	1896	6570	Palo Alto county.	870.00	148.00
December.	12	1896	6570	Pottawatomie county.	44.75	300.00
December.	8	1896	6580	Poweshiek county.	837.45	300.00
December.	20	1896	6701	Ringgold county.	948.15	300.00
September.	20	1896	5642	Sac county.	846.00	300.00
November.	30	1896	6380	Shelby county.	1,963.97	300.00
October.	1	1896	5928	Sioux county.	480.70	162.28
September.	21	1896	5929	Story county.	1,063.00	300.00
October.	4	1896	5382	Tama county.	708.85	300.00
February.	3	1896	7554	Union county.	943.26	187.30
November.	15	1896	6150	Van Buena county.	791.75	300.00</

BIENNIAL REPORT OF THE
STATEMENT No. 21—CONTINUED.

Month.	Day.	Year.	Number of warrant.	NAME OF SOCIETY.	Amt. actually paid for premiums.	Amount received from state.
DISTRICT AGRICULTURAL SOCIETIES.						
November.	30	1898	6394	Anamosa district.....	\$ 610.25	\$ 200.00
October.	4	1898	5353	Arlington district.....	433.50	173.40
September.	29	1898	5072	Big Four district, Benton et al. Cos....	528.50	200.00
October.	17	1898	5569	Big Four district, Pocahontas.....	771.00	200.00
October.	7	1898	5429	Burlington district.....	99.00	39.60
November.	22	1898	6171	Columbus Junction district.....	1,870.50	200.00
October.	23	1898	5684	Eastern Iowa district.....	1,111.00	200.00
October.	30	1898	6395	Eden district.....	425.40	170.18
December.	8	1898	6578	Lake Prairie district.....	809.90	200.00
November.	21	1898	6153	La Porte City district.....	1,101.65	200.00
November.	23	1898	6175	Lenox district.....	538.50	200.00
October.	19	1898	5600	Lineville district.....	347.00	138.80
November.	2	1898	5950	Mechanicsville district.....	926.20	200.00
October.	17	1898	5538	Milton district.....	633.15	200.00
December.	2	1898	6468	New Sharon district.....	519.84	200.00
December.	14	1898	6625	Perry district.....	330.45	132.18
October.	17	1898	5570	Poweshiek district.....	640.25	200.00
October.	27	1898	5682	Prairie Valley district.....	650.00	200.00
November.	30	1898	6393	Strawberry Point district.....	836.25	200.00
December.	26	1898	6768	Tipton district.....	873.82	200.00
November.	21	1898	6154	Traer district.....	522.00	200.00
November.	30	1898	6392	Union district.....	1,315.75	200.00
October.	7	1898	5428	Victor district.....	542.32	200.00
November.	30	1898	6319	Wapsie Valley district.....	928.25	200.00
November.	31	1898	6344	West Point district.....	613.35	200.00
November.	25	1898	6181	What Cheer district.....	735.23	200.00
November.	16	1898	6122	Williamsburg district.....	756.10	200.00
November.	9	1898	5971	Wilton district.....	509.05	200.00
Total of district societies.....					\$19,978.23	\$ 5,354.14
Total of county societies.....					43,199.26	12,421.99
Grand total.....					\$63,177.49	\$17,676.13

STATEMENT No. 22.

Showing the name of payee, the number of warrants, the date of warrants, and the amount of warrants issued for the enforcement of the pharmacy law, as provided for by section 2386 of the code, from July 1, 1897, to June 30, 1899, inclusive.

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	Amount paid.
Month.	Day.	Year.			
August.	10	1897	16250	W. L. Leland.....	\$ 33.35
September.	30	1897	17070	Howe & Miller.....	100.00
September.	30	1897	17071	Fletcher Howard.....	73.41
September.	30	1897	17072	W. L. Leland.....	19.04
September.	30	1897	17074	Charles W. Phillips.....	39.89
January.	7	1898	18337	Charles W. Phillips.....	31.41
January.	7	1898	18338	O. E. Albrook.....	15.00
February.	12	1898	19521	Fletcher Howard.....	74.45
March.	1	1898	120	W. L. Leland.....	19.03
April.	18	1898	1368	W. L. Leland.....	55.58
May.	2	1898	1681	J. H. Pickett.....	89.28
May.	2	1898	1682	Fletcher Howard.....	31.93
May.	16	1898	1888	Charles W. Phillips.....	32.58
June.	21	1898	3066	F. J. Wear.....	5.00
June.	21	1898	3067	W. L. Leland.....	20.41
June.	21	1898	3068	C. R. Wood.....	20.00
July.	5	1898	3483	Andrew Miller.....	10.00
July.	5	1898	3484	L. Severeide.....	5.00
July.	27	1898	4155	Charles W. Phillips.....	28.88
August.	15	1898	4486	W. L. Leland.....	125.41
August.	15	1898	4487	Fletcher Howard.....	56.85
August.	15	1898	4488	N. W. Hendrix.....	85.88
August.	31	1898	4707	Charles W. Phillips.....	39.84
October.	11	1898	5465	W. L. Leland.....	114.94
October.	11	1898	5467	Fletcher Howard.....	105.34
October.	11	1898	5468	N. T. Hendrix.....	89.83
November.	15	1898	6085	W. L. Leland.....	22.16
December.	15	1898	6656	Charles W. Phillips.....	16.94
December.	15	1898	6657	M. A. Barr.....	100.00
January.	16	1899	7140	J. H. Sweeney.....	55.00
February.	28	1899	7763	N. T. Hendrix.....	158.11
February.	28	1899	7764	Lewis Schooler.....	100.00
February.	28	1899	7765	Charles W. Phillips.....	100.00
March.	1	1899	7979	W. L. Leland.....	93.05
March.	15	1899	8138	Charles W. Phillips.....	46.65
May.	1	1899	8898	Fletcher Howard.....	23.19
May.	1	1899	8899	W. T. Hendrix.....	111.66
Total.....					\$ 2,149.09

STATEMENT No. 23—CONTINUED.

STATEMENT No. 23.

Showing cost of annotation, indexing, publication and distribution of the code.

DATE OF WARRANT.	TO WHOM ISSUED.	FOR WHAT SERVICE RENDERED.	AMOUNT.
1897.			
June 17	Graham Paper company.....	Paper by contract.....	\$ 3,718.17
June 30	O. E. Sunderland.....	Salary as stenographer.....	50.00
July 30	Capitola Mardis.....	Salary as clerk.....	75.00
July 13	Emin McClain.....	Services annotating code.....	1,500.00
July 13	E. O. Ebersole.....	Services as editor of code.....	300.00
July 13	O. E. Sunderland.....	Services as stenographer.....	33.50
July 15	Star Engraving company.....	Electrotyping.....	97.83
July 15	Oliver Conger.....	Services as clerk.....	87.00
July 15	C. A. Neldig.....	Proofreader.....	30.40
July 15	Emma Eaton.....	Services as clerk.....	50.00
July 15	White Line Transfer company.....	Moving safe.....	19.00
July 22	Emin McClain.....	Services annotating code.....	1,500.00
Aug. 2	Star Engraving company.....	Electrotyping.....	203.30
Aug. 2	United Typewriter and Supply company.....	Rent of typewriter.....	10.00
Aug. 2	Will Bowen.....	Messenger.....	9.00
Aug. 2	C. A. Neldig.....	Proofreader.....	75.00
Aug. 11	Capitola Mardis.....	Services as clerk.....	75.00
Aug. 11	F. R. Conaway.....	Printing.....	860.00
Aug. 11	Star Engraving company.....	Electrotyping.....	458.15
Aug. 20	Capitola Mardis.....	Services as clerk.....	75.00
Aug. 20	Capitola Mardis.....	Expressage.....	1.65
Aug. 27	Emma Eaton.....	Services as clerk.....	50.00
Aug. 27	C. A. Neldig.....	Proofreader.....	75.00
Aug. 31	Emin McClain.....	Annotating.....	1,500.00
Aug. 31	F. R. Conaway.....	Printing.....	2,318.00
Aug. 31	Star Engraving company.....	Electrotyping.....	1,020.00
Aug. 31	E. O. Ebersole.....	Services as editor.....	500.00
Aug. 31	Maudie Ebersole.....	Stenographer.....	50.00
Aug. 31	Maudie Ebersole.....	Stenographer.....	50.00
Aug. 31	Blanche Campbell.....	Services as clerk.....	90.00
Aug. 31	Will Bowen.....	Messenger.....	25.85
Sept. 9	Graham Paper company.....	Paper by contract.....	1,454.40
Sept. 9	Emin McClain.....	Annotating.....	1,500.00
Sept. 9	Emma Eaton.....	Services as clerk.....	110.00
Sept. 13	Capitola Mardis.....	Services as clerk.....	75.00
Sept. 17	Amelia Hartman.....	Services as clerk.....	24.00
Sept. 25	E. O. Ebersole.....	Editor.....	700.00
Sept. 25	W. W. Cornwall.....	Expenses as commissioner.....	24.45
Sept. 25	J. H. Trewin.....	Expenses as commissioner.....	74.45
Sept. 25	Capitola Mardis.....	Services as clerk.....	22.50
Sept. 25	Maudie Ebersole.....	Services as clerk.....	24.50
Sept. 25	C. A. Neldig.....	Proofreader.....	80.77
Sept. 25	Blanche Campbell.....	Services as clerk.....	7.00
Sept. 25	Perry Gray.....	Messenger.....	16.65
Sept. 25	Fred Campbell.....	Services as clerk.....	6.00
Sept. 25	Emin McClain.....	Annotating.....	1,500.00
Sept. 25	Star Engraving company.....	Electrotyping.....	572.20
Sept. 25	F. R. Conaway.....	Printing.....	3,031.16
Sept. 25	L. A. Ellis.....	Expenses as code commissioner.....	54.50
Sept. 25	Parley Fitch.....	Expenses as code commissioner.....	18.30
Sept. 27	John F. Power.....	Expenses as code commissioner.....	13.33
Oct. 1	Lafayette Young.....	Bidding.....	549.00
Oct. 2	Harvey H. Hiel company.....	Board for code commissioners.....	300.40
Oct. 2	White Line Transfer company.....	Moving safe.....	10.00
Oct. 2	P. O. Kenyon.....	Inspector.....	10.00
Oct. 2	Iowa Telephone company.....	Telephone service.....	17.47
Oct. 8	Lafayette Young.....	Bidding.....	774.00
Oct. 15	Lafayette Young.....	Bidding.....	1,000.00

DATE OF WARRANT.	TO WHOM ISSUED.	FOR WHAT SERVICE RENDERED.	AMOUNT.
Nov. 5	Lafayette Young.....	Bidding.....	1,800.00
Nov. 13	Lafayette Young.....	Bidding.....	694.00
Nov. 17	Diebold Safe and Lock company.....	Rent of safe.....	15.00
Nov. 19	Lafayette Young.....	Bidding.....	1,020.00
Nov. 26	Lafayette Young.....	Bidding.....	1,350.00
Dec. 14	Lafayette Young.....	Bidding.....	1,549.00
Dec. 22	Lafayette Young.....	Bidding.....	1,002.00
Dec. 31	Lafayette Young.....	Bidding.....	1,045.00
1898.			
Jan. 11	Lafayette Young.....	Bidding.....	305.00
Jan. 11	Lafayette Young.....	Bidding.....	15.00
Jan. 11	W. W. Cornwall.....	Expenses as code commissioner.....	15.30
Feb. 4	E. D. Hanselman.....	Boxes for shipping.....	13.50
Feb. 11	Lafayette Young.....	Bidding.....	1,340.00
March 18	Lafayette Young.....	Bidding.....	135.00
March 31	L. A. Ellis.....	Expenses as code commissioner.....	618.00
March 31	Lafayette Young.....	Bidding.....	443.00
April 12	Lafayette Young.....	Bidding.....	271.93
April 18	United States Express company.....	Expressage.....	146.25
April 18	Getchell & Martin M'fg comp'y.....	Boxes for shipping.....	18.00
April 18	Getchell & Martin M'fg comp'y.....	Boxes for shipping.....	5.00
April 18	Lewis E. Bolton.....	Sundry items.....	5.00
April 18	Yunker Bros.....	Boxes for shipping.....	10.50
April 18	Des Moines Box works.....	Paper shells.....	15.00
May 13	Willis Wilson.....	Wrapping codes.....	491.40
June 21	White Line Transfer company.....	Freight and cartage.....	16.30
June 21	Adams Express company.....	Expressage.....	630.00
July 1	Lafayette Young.....	Bidding.....	28.73
Aug. 11	White Line Transfer company.....	Freight and cartage.....	325.00
Aug. 27	Lafayette Young.....	Bidding.....	80.00
Nov. 15	Getchell & Martin M'fg comp'y.....	Boxes for shipping.....	4.91
	Total.....	Expenses as code commissioner.....	\$ 41,336.71

STATEMENT No. 24.—CONTINUED.

STATEMENT No. 24.

Showing the number, date and amount of warrants issued to counties for the purpose of defraying the expenses of Farmers Institutes, as provided for by Section 1675 of the Code, from July 1, 1897, to June 30, 1899, inclusive.

NAME OF COUNTY.	Number of warrant.	DATE OF WARRANT.			AMOUNT OF WARRANT
		MONTH.	Day.	Year.	
Adams.....	8062	March.....	10	1899	\$ 30.00
Andulbon.....	192	March.....	3	1898	44.40
Andulbon.....	7997	March.....	2	1892	45.18
Black Hawk.....	19544	February.....	14	1898	17.10
Black Hawk.....	7995	March.....	2	1899	50.00
Boone.....	19548	February.....	14	1898	4.00
Boone.....	7281	February.....	10	1890	14.50
Boone.....	1941	June.....	20	1899	15.55
Bremer.....	19743	February.....	21	1898	50.00
Bremer.....	7832	February.....	17	1899	45.00
Buchanan.....	19895	July.....	19	1897	28.15
Buchanan.....	8453	April.....	4	1899	39.05
Buena Vista.....	191	March.....	3	1898	50.00
Buena Vista.....	8117	March.....	14	1899	50.00
Carroll.....	19830	February.....	14	1898	38.50
Carroll.....	7561	February.....	9	1890	28.35
Cass.....	234	March.....	11	1898	50.00
Cass.....	7994	March.....	2	1899	50.00
Cerro Gordo.....	19547	February.....	14	1898	50.00
Cerro Gordo.....	7531	February.....	2	1899	50.00
Cherokee.....	19540	February.....	14	1898	30.62
Cherokee.....	7639	February.....	19	1899	27.00
Chickasaw.....	823	March.....	3	1899	43.70
Clay.....	19705	February.....	16	1898	50.00
Clay.....	7992	February.....	18	1899	50.00
Clinton.....	19183	February.....	3	1898	50.00
Clinton.....	8580	April.....	13	1899	49.10
Clinton.....	6903	December.....	12	1898	50.00
Crawford.....	7540	February.....	15	1899	43.15
Dallas.....	9243	June.....	7	1898	49.34
Dallas.....	8948	May.....	31	1899	39.40
Decatur.....	19793	January.....	28	1898	50.00
Delaware.....	19044	December.....	28	1897	43.45
Delaware.....	7547	February.....	5	1899	40.00
Dickinson.....	19794	February.....	16	1898	50.00
Dickinson.....	7564	February.....	6	1898	45.30
Emmet.....	19794	February.....	28	1898	50.00
Emmet.....	5310	March.....	21	1899	50.00
Fayette.....	18915	December.....	23	1897	50.00
Fayette.....	6901	December.....	12	1898	50.00
Floyd.....	19542	February.....	14	1898	50.00
Franklin.....	7739	February.....	23	1899	50.25
Franklin.....	821	March.....	5	1898	39.63
Greene.....	8233	March.....	30	1899	29.30
Greene.....	19725	February.....	16	1898	50.00
Grundy.....	7999	February.....	2	1899	50.00
Grundy.....	19793	February.....	16	1898	10.00
Guthrie.....	7545	February.....	8	1899	28.35
Guthrie.....	19549	February.....	14	1898	41.25
Hamilton.....	8671	April.....	24	1899	39.75
Hamilton.....	194	March.....	3	1898	38.25
Hancock.....	196	February.....	23	1899	50.00
Hancock.....	196	March.....	3	1898	50.00
Hardin.....	7999	March.....	2	1899	50.00
Hardin.....	19545	February.....	14	1898	50.00
Hardin.....	8194	March.....	18	1899	50.00
Harrison.....	19719	February.....	17	1898	50.00
Harrison.....	8199	March.....	30	1899	50.00
Howard.....	18541	January.....	15	1898	26.00
Howard.....	1141	April.....	5	1898	50.00
Howard.....	8041	March.....	8	1899	50.00
Humboldt.....	19541	February.....	18	1898	47.45
Humboldt.....	8579	April.....	12	1899	47.65
Ida.....	18014	December.....	23	1897	24.15
Iowa.....	715	January.....	11	1899	50.00
Iowa.....	1145	April.....	5	1898	21.90
Iowa.....	8118	March.....	14	1899	50.00
Jackson.....	19546	February.....	14	1898	49.30
Jackson.....	7238	January.....	25	1899	30.51
Jefferson.....	19756	February.....	23	1898	43.25
Jefferson.....	8900	March.....	2	1899	44.57
Jones.....	235	March.....	11	1898	45.00
Jones.....	7797	February.....	23	1899	33.00
Kossuth.....	846	March.....	12	1898	38.25
Kossuth.....	7562	February.....	6	1899	50.00
Linn.....	19742	February.....	21	1898	50.00
Linn.....	13481	April.....	1	1898	23.50
Louisia.....	3125	June.....	22	1898	23.50
Louisia.....	7939	February.....	2	1899	12.55
Lucas.....	8973	August.....	3	1898	28.30
Lucas.....	7636	February.....	15	1899	24.35
Mahaska.....	19769	January.....	22	1898	50.00
Mahaska.....	371	February.....	7	1899	50.00
Marion.....	17585	November.....	17	1897	50.00
Marion.....	9924	October.....	31	1898	50.00
Marshall.....	18611	January.....	31	1898	45.50
Marshall.....	217	March.....	7	1898	31.00
Marshall.....	8198	March.....	18	1899	50.00
Mills.....	819	March.....	7	1898	36.08
Mills.....	8201	March.....	20	1899	14.00
Mitchell.....	195	March.....	3	1898	50.00
Mitchell.....	8581	April.....	12	1899	49.00
Monona.....	9545	June.....	23	1899	27.97
Muscataine.....	1485	April.....	26	1898	35.48
Muscataine.....	8846	May.....	15	1899	40.00
O'Brien.....	193	March.....	8	1898	50.00
O'Brien.....	7638	February.....	15	1899	50.00
O'Brien.....	18798	January.....	18	1898	50.00
Osceola.....	6981	March.....	10	1899	50.00
Palo Alto.....	1484	April.....	26	1898	48.70
Palo Alto.....	2303	March.....	12	1897	23.87
Page.....	7739	February.....	23	1899	50.00
Polk.....	7249	January.....	18	1899	12.75
Polk.....	7657	February.....	15	1898	30.00
Polk.....	8040	February.....	5	1899	17.25
Ringgold.....	1149	April.....	5	1898	37.83
Ringgold.....	8229	March.....	30	1898	43.00
Sac.....	7996	March.....	2	1899	43.00
Scott.....	218	March.....	7	1898	47.70
Shelby.....	8573	April.....	12	1898	47.55
Shelby.....	1300	April.....	13	1898	50.00
Shelby.....	9696	June.....	1	1899	50.00
Story.....	19796	February.....	16	1898	40.00
Story.....	8042	March.....	7	1899	48.12
Tama.....	18275	January.....	8	1898	38.00
Tama.....	245	March.....	12	1898	43.00
Tama.....	8032	March.....	6	1899	50.00
Taylor.....	829	March.....	9	1898	47.48
Taylor.....	7553	February.....	50	1899	50.00
Union.....	190	March.....	3	1898	49.40
Union.....	8482	April.....	4	1898	29.00
Union.....	18623	January.....	4	1899	15.00
Van Buren.....	7693	February.....	18	1899	43.84
Webster.....	18294	January.....	4	1898	13.00
Webster.....	7768	December.....	23	1899	50.00
Winneshiek.....	19542	February.....	14	1898	39.50
Winneshiek.....	8195	March.....	18	1899	35.75
Winneshiek.....	18947	December.....	29	1897	50.00

NAME OF COUNTY.	Number of warrant.	DATE OF WARRANT.		AMOUNT OF WARRANT
		MONTH.	Day.	
Winslow	220	March	8	50.00
Winslow	8629	March	7	50.00
Winslow	1589	March	1	50.00
Woodbury	1586	April	1	50.00
Woodbury	5884	April	2	50.00
Worth	15875	January	23	50.00
Worth	15876	January	23	50.00
Worth	7993	March	2	50.00
Total				\$ 5,090.00

Showing cost to state for improvements to and support of state institutions.

FOR THE YEAR ENDING JUNE 30, 1898.

[illegible]

FOR THE YEAR ENDING JUNE 30, 1899.

[illegible]

* Experimentation and financial agents' salary. † Removal of nonresidents, and visits for inspection. ‡ Transportation, escaped convicts' expense, and visits for inspection. § Investigation. United States aid.

By reason of the fact that the trustees of the institutions, now in charge of the board of control, provided the support of such institutions for the month of July, 1898, previous to retiring from office, that portion of the above statement represents the cost of support for thirteen months.

SPECIAL UNIVERSITY TAX.

The following warrants have been issued against the special 1-10 mill university tax, under section 2644 of the code, amended by section 2, chapter 75 of the acts of the Twenty-seventh General Assembly:

DATE.	NO.	AMOUNT.
December 6, 1898.....	30	\$ 12,000.00
May 27, 1899.....	32	15,000.00
August 25, 1899.....	33	20,000.00
Total.....		\$ 47,000.00

TIME WARRANTS.

The following time warrants have been issued against the special university tax, under section 2644 of the code, amended by section 2, chapter 75 of the acts of the Twenty-seventh General Assembly. Said warrants are payable when the 1-10 mill on the dollar tax upon the assessed valuation of the taxable property of the state is collected, as provided in said section:

DATE.	NUMBER.	AMOUNT.	PAYABLE.
September 14, 1898.....	9 to 23 inclusive	\$ 20,000.00	July 10, 1902, without interest
October 12, 1898.....	24 to 29 inclusive	13,100.00	November 1, 1902, without interest.
May 15, 1899.....	31.....	15,000.00	December 31, 1902, without interest.
Total.....		\$ 48,100.00	

NOTE.—The above time warrants or outstanding warrants were issued in accordance with an opinion of the attorney-general of Iowa, rendered September 14, 1898, construing chapter 75, laws of the Twenty-seventh General Assembly, in which he says: "The tax referred to in said section 2 is to be levied by the executive council in the year 1901, and such special tax will be collected in the year 1902, at the time that the other taxes are collected. It was, in my mind, the intent of the legislature that warrants should issue at the present time, payable when such additional tax is collected. The evident purpose is to provide a fund which may be used at the present time, or from time to time, as in the judgment of the board of regents it may be needed in the purchase of books for the university library. In order to anticipate the payment of such tax and to enable the board of regents to supply the library with books from time to time as the same may be needed, it expressly provides that the warrants shall be issued therefor, payable when the additional tax herein authorized is collected. While this section does not expressly provide by whom the warrants shall issue, yet taken in connection with the law authorizing the issuance of warrants upon the state treasury, it is plainly the duty of the auditor to issue said warrants, and that such warrants shall be issued upon the requisition of the board of regents or managing board of the university in the usual manner. I think without question you are authorized to issue warrants at the present time, upon the proper requisition of the university authorities. In the aggregate sum of \$48,100, payable when said tax authorized by said chapter shall be collected."

STATEMENT NO. 26.

MISCELLANEOUS EXPENDITURES.

Showing the bills audited by the Executive Council in accordance with Section 120 of the Code of 1873, as amended by Chapter 142, Section 8, Acts of the Sixteenth General Assembly, from July 1, 1897, to September 30, 1897, inclusive.

DATE OF ISSUE.				TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.	Number of Warrant.			
July.....	13	1897	1891	Iowa State Register.....	Publishing notice for bids and papers—warrant call—act referring to code revision, etc.	\$ 92.55
July.....	13	1897	1892	Des Moines Leader.....	Publishing notice for bids and papers—warrant call—act referring to code revision, etc.	70.64
				Total.....		\$ 164.19
July.....	1	1897	1891	Quater & Hussey.....	Blank Books, Blanks and Printing—	7.25
August.....	22	1897	1893	Quater & Hussey.....	Books for auditor of state	25.00
August.....	22	1897	1894	Schmidt Printing company.....	Printing for auditor of state	8.50
August.....	22	1897	1895	George A. Miller.....	Book for secretary of state's office.	9.00
August.....	22	1897	1896	Quater & Hussey.....	Printing for auditor of state	23.75
August.....	22	1897	1897	Richard Bros.....	Printing for state officers.	14.50
August.....	22	1897	1898	Perkins Bros.....	Books for secretary of state's office.	14.50
August.....	22	1897	1899	E. E. Shipley.....	Printing for superintendent of public instruction.	2.00
September.....	1	1897	1895	Iowa State Register.....	Printing for state treasurer's office.	5.00
September.....	1	1897	1896	Richard Bros.....	Printing for state officers.	5.00
September.....	30	1897	1897	Quater & Hussey.....	Books for state librarian.	1.10
September.....	30	1897	1897	Iowa State Register.....	Printing for governor's office.	3.20
September.....	30	1897	1897	Richard Bros.....	Printing for state officers.	48.20
				Total.....		\$ 202.35
July.....	31	1897	1896	A. E. Shipley.....	Clerk of executive council.....	125.00
August.....	31	1897	1897	A. E. Shipley.....	Clerk of executive council.....	125.00
September.....	30	1897	1898	A. E. Shipley.....	Clerk of executive council.....	125.00
				Total.....		\$ 375.00

STATEMENT NO. 26—CONTINUED.

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BIENNIAL REPORT OF THE

DATE OF ISSUE.				TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.	Number of warrants.			
July.....	31	1897	16087	H. J. Bennett.....	CLERK OF SUPPLY DEPARTMENT—	
August.....	31	1897	16088	H. J. Bennett.....	Clerk of supply department.....	83.33
September..	30	1897	17010	H. J. Bennett.....	Clerk of supply department.....	83.33
				Total.....		\$ 249.99
July.....	13	1897	16534	Blue Line Transfer company.....	DRAYAGE AND FRIGHT—	
July.....	13	1897	18503	Blue Line Transfer company.....	Freight and drayage on paper.....	3.00
September..	1	1897	16532	Blue Line Transfer company.....	Freight and drayage on paper.....	6.00
September..	1	1897	16533	Blue Line Transfer company.....	Freight and drayage on book for state library.....	11.67
September..	13	1897	16747	Blue Line Transfer company.....	Freight and drayage on paper.....	2.50
				Total.....		24.75
September..	1	1897	16539	White Line Transfer company.....	Freight and drayage on book for state library.....	\$ 47.92
July.....	1	1897	16538	Adams Express company.....	EXPRESSAGE—	
August.....	10	1897	16545	Adams Express company.....	Expressage.....	26.72
August.....	10	1897	16547	Adams Express company.....	Expressage.....	32.43
September..	1	1897	16543	Adams Express company.....	Expressage.....	3.33
September..	13	1897	16749	Adams Express company.....	Expressage.....	11.34
September..	30	1897	17075	Adams Express company.....	Expressage.....	24.59
				Total.....		3.18
August.....	2	1897	16107	American Express company.....	Expressage.....	\$ 93.08
August.....	10	1897	16246	American Express company.....	Expressage.....	1.40
September..	30	1897	17018	American Express company.....	Expressage.....	12.84
				Total.....		\$ 44.93
September..	13	1897	16750	United States Express company.....	Expressage.....	74.56
July.....	13	1897	18504	Wells Fargo Express company.....	Expressage.....	8.81
August.....	2	1897	16113	Wells Fargo Express company.....	Expressage.....	3.00
August.....	10	1897	16751	Wells Fargo Express company.....	Expressage.....	1.00
September..	1	1897	16542	Wells Fargo Express company.....	Expressage.....	17.03
September..	13	1897	16748	Wells Fargo Express company.....	Expressage.....	9.74
				Total.....		\$ 39.93
July.....	1	1897	16533	Milton Remley.....	LITIGATION—	
July.....	13	1897	15793	C. L. Dahlberg.....	Service in case United States Commissioners v. Soldiers' Home, Marshalltown.....	154.23
September..	1	1897	16530	Eagan & Anderson.....	Short-hand reporter in case United States v. Soldiers' Home, Marshalltown.....	16.50
September..	13	1897	16746	J. O. Schulze.....	Printing amendments in case State v. Ed Ballor and others....	25.00
September..	30	1897	17074	E. E. Schrack.....	Blue prints in Owl lake cases.....	2.50
September..	30	1897	17080	Iowa Citizens Publishing company.....	Printing argument State v. Jamison.....	6.50
				Total.....	Printing arguments, etc., in various state cases.....	229.00
July.....	31	1897	16049	Edw. H. Hunter.....	POSTAGE STAMPS AND STAMPED ENVELOPES—	\$ 433.73
July.....	31	1897	16050	Edw. H. Hunter.....	Stamps and envelopes.....	714.28
August.....	31	1897	16234	Edw. H. Hunter.....	Postage due.....	2.17
August.....	31	1897	16235	Edw. H. Hunter.....	Stamps.....	122.38
September..	30	1897	17068	Edw. H. Hunter.....	Postage due.....	2.46
September..	30	1897	17069	Edw. H. Hunter.....	Stamps and envelopes.....	488.40
September..	30	1897	17080	Edw. H. Hunter.....	Postage due.....	3.33
				Total.....	Stamps, envelopes and postal cards.....	2,739.00
August.....	2	1897	16112	Postal Telegraph and Cable company.....	TELEGRAPH MESSAGES—	\$ 4,070.94
September..	13	1897	16753	Postal Telegraph and Cable company.....	Message for superintendent of public instruction.....	.25
				Total.....	Messages from state officers.....	1.44
September..	9	1897	16528	Western Union Telegraph company.....	Western Union TELEGRAPH COMPANY—	\$ 1.69
September..	9	1897	16528	Western Union Telegraph company.....	Messages from state officers.....	39.05
				Total.....	Messages from state officers.....	7.57
August.....	10	1897	16240	Iowa Telephone company.....	TELEPHONE—	\$ 46.85
July.....	1	1897	15630	Carter & Hussey.....	Use of lines for governor's office.....	.50
July.....	1	1897	15633	Smith-Premier company.....	MISCELLANEOUS—	83.08
July.....	1	1897	16085	O. W. Dumont.....	Sundries supplies for supply department.....	5.00
July.....	1	1897	16086	Mrs. C. D. Loomis.....	Rent of typewriter for secretary of state.....	2.35
July.....	7	1897	15746	Graham Paper company.....	Sundries for state officers.....	7.50
July.....	13	1897	15778	Miss L. A. Turner.....	Books for attorney-general.....	100.00
July.....	13	1897	15779	Elizabeth Strathern.....	Typewriting in secretary of state's office.....	12.00
July.....	13	1897	15780	Blanche Campbell.....	Typewriting in secretary of state's office.....	28.00
July.....	13	1897	15781	Mrs. Alice Beard.....	Typewriting in secretary of state's office.....	22.00
July.....	13	1897	15782	L. Harbach.....	Typewriting in secretary of state's office.....	19.00
July.....	13	1897	15783	Haywood & Son.....	Carpet and rugs for state officers.....	635.06
July.....	13	1897	15784	Weyoff, Seams & Stey.....	Julian interest table for treasurer of state.....	.75
July.....	13	1897	15785	Graham Paper company.....	Typewriter and supplies for secretary of state's office.....	91.45
July.....	13	1897	15786	Graham Paper company.....	Paper for supply department.....	52.50

AUDITOR OF STATE.

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STATEMENT NO. 26.—CONTINUED.

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BIENNIAL REPORT OF THE

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DATE OF ISSUE.				TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT
Month.	Day.	Year.	Number of warrant.			
February	11	1898	1949	White Line Transfer company	DRAYAGE AND FREIGHT—	
February	11	1898	1950	White Line Transfer company	Freight and drayage on paper, books, etc	74.90
March	18	1898	425	White Line Transfer company	Freight and drayage on paper, books, etc.	16.17
					Freight and drayage on glass, books, etc.	6.33
				Total.		\$ 97.40
February	12	1898	19498	Adams Express company	Expressage	106.00
February	12	1898	19499	Adams Express company	Expressage	1.30
February	12	1898	19500	Adams Express company	Expressage	1.60
February	12	1898	19501	Adams Express company	Expressage	.70
February	12	1898	19502	Adams Express company	Expressage	29.08
February	12	1898	19503	Adams Express company	Expressage	9.09
February	12	1898	19504	Adams Express company	Expressage	8.74
February	12	1898	19505	Adams Express company	Expressage	66.86
February	12	1898	19506	Adams Express company	Expressage	2.00
February	24	1898	19760	Adams Express company	Expressage	2.61
March	1	1898	115	Adams Express company	Expressage	1.85
March	18	1898	431	Adams Express company	Expressage	47.71
				Total.		\$ 277.54
February	12	1898	19491	American Express company	Expressage	38.27
February	12	1898	19492	American Express company	Expressage	.98
February	12	1898	19493	American Express company	Expressage	2.90
February	12	1898	19494	American Express company	Expressage	2.98
February	12	1898	19495	American Express company	Expressage	5.64
February	12	1898	19496	American Express company	Expressage	6.60
February	12	1898	19497	American Express company	Expressage	62.86
March	1	1898	113	American Express company	Expressage	281.81
March	18	1898	423	American Express company	Expressage	15.85
March	31	1898	944	American Express company	Expressage	1.07
				Total.		\$ 418.83
February	12	1898	19511	United States Express company	Expressage	13.68
February	12	1898	19512	United States Express company	Expressage	83.93
February	12	1898	19513	United States Express company	Expressage	28.38
February	12	1898	19514	United States Express company	Expressage	24.34
February	12	1898	19515	United States Express company	Expressage	2.20
February	12	1898	19516	United States Express company	Expressage	.25
March	1	1898	114	United States Express company	Expressage	2.85
March	18	1898	430	United States Express company	Expt. ssage	86.75
				Total.		\$ 220.26
February	12	1898	19517	Wells, Fargo & Company	Expressage	1.17
February	12	1898	19518	Wells, Fargo & Company	Expressage	.64
February	12	1898	19519	Wells, Fargo & Company	Expressage	20.34
February	12	1898	19520	Wells, Fargo & Company	Expressage	28.59
March	1	1898	112	Wells, Fargo & Company	Expressage	85.48
March	18	1898	423	Wells, Fargo & Company	Expressage	30.57
				Total.		\$ 166.79
February	10	1898	19436	Edward Brockardt	LITIGATION—	
February	21	1898	1974	John D. Jordan	Brief, State v. Hayes	20.00
					Printing record in the case of A. C. Campbell v. Edward F. Waite	82.60
				Total.		\$ 102.60
February	3	1898	19100	Edward H. Hunter	POSTAGE STAMPS AND STAMPED ENVELOPES	
February	3	1898	19170	Edward H. Hunter	Stamped envelopes	489.37
February	3	1898	19171	Edward H. Hunter	Due postage	131.95
February	3	1898	19172	Edward H. Hunter	Carbon paper for supply department	3.75
February	3	1898	19173	Edward H. Hunter	Due postage	5.11
March	1	1898	332	Edward H. Hunter	Due postage	2.71
March	11	1898	233	Edward H. Hunter	Stamps, stamped envelopes and cards	445.20
March	18	1898	429	Edward H. Hunter	Due postage	3.02
					Balance due on March bill	1.00
				Total.		\$ 1,082.04
February	3	1898	19168	Lathrop, Rhodes, McCain company	STATIONERY AND SUPPLIES—	
February	4	1898	19179	A. C. McClurg & Company	Sundry supplies for supply department	\$ 49.60
February	4	1898	19180	A. C. McClurg & Company	Sundry supplies for supply department	572.95
February	4	1898	19181	A. C. McClurg & Company	Stationery for supply department	73.00
February	4	1898	19182	A. C. McClurg & Company	Stationery for supply department	7.34
February	4	1898	19183	A. C. McClurg & Company	Pencils for supply department	90.00
February	4	1898	19184	Wycoff, Seamans & Benedict	Sundry supplies for supply department	146.10
February	4	1898	19185	Rockwell & Lupel company	Stationery and oil for supply department	11.00
February	4	1898	19186	Rockwell & Lupel company	Carbon paper for supply department	66.00
February	4	1898	19187	Langan Bros	Carbon paper for supply department	50.00
February	4	1898	19188	Langan Bros	Rubber bands and lanterns for supply department	45.65
February	4	1898	19189	Langan Bros	Rubber bands and lanterns for supply department	1,376.60
February	4	1898	19190	Langan Bros	Sundry supplies for supply department	206.75
February	4	1898	19191	Langan Bros	Sundry supplies for supply department	20.50
February	4	1898	19192	Des Moines Book & Stationery Co.	Erasers for supply department	133.54
February	4	1898	19193	H. Needecken company	Stationery for supply department	783.09
February	4	1898	19194	Campbell Paper company	Paper for supply department	678.13
February	4	1898	19195	Butler Paper company	Paper for supply department	11,389.65
February	4	1898	19197	Graham Paper company	Paper for supply department	11,389.65

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Month.	Day.	Year.					
February...	4	1898	19198		Graham Paper company.	STATIONERY AND SUPPLIES—Continued— Paper for supply department.	1,079.07
February...	4	1898	19199		Graham Paper company.	Paper for supply department.	525.24
February...	4	1898	19200		Graham Paper company.	Paper for supply department.	182.14
February...	4	1898	19201		Fuller & Fuller.	Sundry supplies for supply department.	403.65
February...	10	1898	19202		Fuller & Fuller.	Soap for supply department.	11.80
February...	10	1898	19408		D. Seuberg.	Sundry supplies for supply department.	45.32
February...	10	1898	19410		Allen B. Wrisley Co.	Soap for supply department.	8.82
February...	10	1898	19414		Wycoff, Seamans & Benedict.	Stationery for supply department.	49.60
February...	10	1898	19426		Langan Bros.	Pens for supply department.	73.00
February...	10	1898	19430		Iowa Electric & Construction Co.	Sundry supplies for supply department.	25.56
February...	10	1898	19431		Graham Paper company.	Paper for supply department.	183.92
February...	10	1898	19435		Yonker Bros.	Messages for supply department.	50.00
February...	10	1898	19431		Harris-Emery company.	Ribbon for supply department.	56.58
February...	10	1898	19441		Carter & Hussey.	Envelopes for supply department.	15.50
February...	11	1898	19451		Capital City Gas Light company.	Manila for supply department.	50.00
February...	11	1898	19452		Capital City Gas Light company.	Tapers, etc., for supply department.	12.37
February...	11	1898	19456		Des Moines Book & Stationery Co.	Eyeglet punches for supply department.	16.30
February...	11	1898	19457		Des Moines Book & Stationery Co.	Sundry supplies for supply department.	30.90
February...	11	1898	19458		Des Moines Book & Stationery Co.	Sundry supplies for supply department.	52.30
February...	11	1898	19460		Lewis E. Bolton.	Savogram for supply department.	145.25
February...	11	1898	19467		Lewis E. Bolton.	Sundry supplies for supply department.	35.15
February...	11	1898	19468		Lewis E. Bolton.	Sundry supplies for supply department.	52.30
February...	11	1898	19469		Perkins & Brinsmaid.	Cuspidors for supply department.	18.40
February...	11	1898	19470		Perkins & Brinsmaid.	Sundry supplies for supply department.	9.26
February...	12	1898	19522		Industrial Home for the Blind.	Brooms for supply department.	6.25
February...	14	1898	19526		Carter & Hussey.	Indexed memorandum book for supply department.	.50
February...	14	1898	19528		A. C. McClurg & Company.	Balance on invoice for supply department.	.50
March...	1	1898	102		C. C. McClurg & Company.	Sundry supplies for supply department.	20.80
March...	1	1898	103		Langan Bros.	Sweepers for supply department.	6.00
March...	15	1898	403		Carpenter Paper company.	Stationery for supply department.	164.77
Total.							\$ 19,192.58
February...	14	1898	19532		Western Union Telegraph company.	TELEGRAPH COMPANY— Messages from state officers.	\$ 63.73
March...	1	1898	106		Western Union Telegraph company.	Messages from state officers.	5.48
Total.							\$ 69.21
February...	10	1898	19402		Iowa Telephone company.	TELEPHONE COMPANY— Use of lines for attorney-general, secretary of state and auditor of state.	1.50
February...	10	1898	19403		Iowa Telephone company.	Rental for the month of September.	33.00
February...	10	1898	19404		Iowa Telephone company.	Use of line for the governor and state board of health.	.50
March...	15	1898	405		Iowa Telephone company.	Rental for instruments in capitol building for October, November, December, 1897, and January and February, 1898.	96.73
March...	31	1898	934		Iowa Telephone company.	Rental for instruments in capitol building for March.	31.00
Total.							\$ 163.73
February...	4	1898	19170		State treasurer.	MISCELLANEOUS— Cleaning and repairing time lock on safe.	25.00
February...	4	1898	19177		The Macdonald and Urban company.	Copper cable, chain and window fastenings.	811.00
February...	4	1898	19178		D. W. Johnson.	Laundrying towels for state officers Sept., Oct., Nov., Dec., 1897.	55.10
February...	4	1898	19183		Atkinson & Johnson.	Carpenter work.	8.10
February...	10	1898	19405		Capital City Gas Light company.	Gas for capitol building.	152.76
February...	10	1898	19407		Des Moines Rubber Stamp company.	Rubber stamps for state officers.	6.10
February...	10	1898	19409		L. B. Abbel.	Atlas for governor's office.	7.50
February...	10	1898	19411		Des Moines Water Works company.	Water for arsenal, capitol grounds and building.	96.94
February...	10	1898	19412		Des Moines Water Works company.	Water for capitol building.	52.70
February...	10	1898	19413		Des Moines Water Works company.	Water for capitol building and grounds.	152.87
February...	10	1898	19415		Standard Oil company.	Machine oil.	7.45
February...	10	1898	19417		Sprague & Smith.	Glass for capitol building.	84.50
February...	10	1898	19418		Dockstader & Wilkins.	Poles for custodian.	2.16
February...	10	1898	19419		R. N. Dahlberg.	Repairing typewriter.	1.00
February...	10	1898	19422		T. S. Stoner.	Paint for custodian.	12.50
February...	10	1898	19423		John A. Allen.	Plumbing and repairing.	19.85
February...	10	1898	19424		Thomas Morton.	Copper cable, chain and window fastenings.	245.45
February...	10	1898	19425		J. E. Potts.	Hauling dirt and manure.	5.00
February...	10	1898	19426		Lottie Erickson.	Waxing towels.	5.43
February...	10	1898	19427		Bue Bros.	Signs for Governor's square.	1.00
February...	10	1898	19428		C. W. Dunmont.	Books for attorney-general.	7.50
February...	10	1898	19432		E. W. Stephens.	Iowa reports for secretary of state.	6.50
February...	10	1898	19433		Geo. B. Carpenter.	Copper wire cord.	3.80
February...	10	1898	19434		Thomas Lane.	Packing medallions.	7.00
February...	10	1898	19435		Eagle Iron Works.	Packing sash weights.	.00
February...	10	1898	19437		J. E. & Lamb.	Brass tables.	41.00
February...	10	1898	19438		Iowa Monument company.	Floor tile and drainage tile.	11.50
February...	10	1898	19439		Iowa Monument company.	Laying tile.	8.10
February...	10	1898	19440		Carter & Hussey.	Sundry items for state officers.	27.80
February...	10	1898	19442		Electric Fan Dusting Machine Co.	Cleaning carpets.	23.62
February...	10	1898	19443		Electric Fan Dusting Machine Co.	Cleaning curtains, etc.	87.75
February...	11	1898	19453		Capital City Gas Light company.	Gas for building and grounds.	284.05
February...	11	1898	19454		Capital City Gas Light company.	Gas for building and grounds.	27.85
February...	11	1898	19455		Des Moines Book & Stationery Co.	Ideal bath and blotters for pharmacy commission.	2.60
February...	11	1898	19459		West Publishing company.	Northwestern Reporter for supreme court.	12.00
February...	11	1898	19461		West Publishing company.	Northwestern Reporter and N. W. Digest for Atty. General.	12.00
February...	11	1898	19464		Lewis E. Bolton.	Salt.	9.00
February...	11	1898	19465		Lewis E. Bolton.	Hardware.	9.40
February...	11	1898	19471		Bloomfield Coal and Mining company.	Coal for capitol boiler house.	4.87

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.				
February...	11	1898	19472	Bloomfield Coal and Mining company	MISCELLANEOUS—Continued—	
February...	11	1898	19473	Bloomfield Coal and Mining company	Coal for capitol boiler house.....	364.89
February...	11	1898	19474	J. H. Queal & Company.....	Coal for capitol boiler house.....	744.33
February...	11	1898	19475	J. H. Queal & Company.....	Lumber for capitol building.....	28.50
February...	11	1898	19176	Mineralized Rubber company.....	Lumber for capitol building.....	5.10
February...	11	1898	19477	Mineralized Rubber company.....	Rubber hose for capitol building.....	97.50
February...	11	1898	19478	Des Moines Ice and Cold Storage Co..	Rubber hose for capitol building.....	83.50
February...	11	1898	19479	Des Moines Ice and Cold Storage Co..	Ice for capitol building.....	97.25
February...	11	1898	19480	Des Moines Ice and Cold Storage Co..	Ice for capitol building.....	54.00
February...	11	1898	19481	Des Moines Mfg. and Supply company	Ice for capitol building.....	35.75
February...	11	1898	19482	Des Moines Mfg. and Supply company	Supplies for capitol building.....	10.34
February...	11	1898	19483	Des Moines Mfg. and Supply company	Supplies for capitol building.....	12.21
February...	11	1898	19484	Des Moines Mfg. and Supply company	Supplies and labor.....	33.42
February...	11	1898	19485	Lafayette Young.....	Supplies for capitol building.....	1.50
February...	14	1898	19525	Wycoff, Seamans & Benedict.....	Binding for state officers.....	162.63
February...	14	1898	19527	Lewis E. Bolton.....	Typewriter for Judge Ladd.....	97.50
February...	19	1898	19729	John E. Allen.....	Hardware.....	10.40
February...	21	1898	19741	Milton Remley.....	Plumbing, labor and material furnished.....	77.40
February...	24	1898	19758	Capital City Gas Light company.....	Sundry items.....	61.80
March.....	1	1898	104	Duplex Typewriter company.....	Mantels, lamps, etc.....	92.47
March.....	1	1898	105	C. W. Dumont.....	Repairing typewriter in governor's office.....	9.00
March.....	1	1898	107	C. T. Jones.....	Books for attorney-general.....	7.50
March.....	1	1898	110	D. W. Johnson.....	Postal cards for clerk of supreme court.....	15.00
March.....	15	1898	404	Bloomfield Coal and Mining company	Washing towels for state officers.....	12.92
March.....	15	1898	406	Des Moines Ice and Cold Storage Co..	Coal for capitol boiler house.....	342.77
March.....	15	1898	407	Des Moines Mfg. and Supply company	Ice for capitol building.....	36.00
March.....	18	1898	427	Des Moines Water Works company.....	Repairs for elevator.....	.82
March.....	31	1898	875	D. W. Johnson.....	Water for capitol building.....	55.23
March.....	31	1898	876	Lottie Erickson.....	Washing towels for state officers.....	14.93
March.....	31	1898	902	Iowa Printing company.....	Washing towels for custodian.....	32.08
March.....	31	1898	933	Bloomfield Coal and Mining company	Delivering Iowa supreme court reports to district judges.....	81.75
March.....	31	1898	935	Capital City Gas Light company.....	Coal for capitol boiler house.....	278.87
March.....	31	1898	938	Des Moines Ice and Cold Storage Co..	Gas for capitol building.....	168.38
March.....	31	1898	938	Standard Oil company.....	Ice for capitol building.....	33.50
March.....	31	1898	940	Iowa State Register.....	Oil for boiler house.....	3.50
					Forty dailies for treasurer of state.....	.80

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March.....	31	1898	941	Lewis E. Bolton.....	Hardware for capitol building.....	23.45
March.....	31	1898	943	Des Moines Book and Stationery Co..	Calendar pad and stand for governor's office.....	.60
				Total.....		\$ 5,510.10

In accordance with section 164.

April.....	18	1898	1363	Des Moines Water Works company.....	Water for capitol building for March.....	\$ 58.88
April.....	18	1898	1364	Capital City Gas Light company.....	Gas for capitol building for March.....	154.13
May.....	16	1898	1887	Capital City Gas Light company.....	Gas and silk tubing for capitol building for April.....	92.50
May.....	21	1898	2190	E. W. Sales.....	For plastering in attorney-general's office.....	150.00
May.....	31	1898	2719	Des Moines Water Works company.....	Water for capitol building for April.....	49.50
June.....	21	1898	3073	John E. Allen.....	Repairing and lining closet tank.....	5.00
June.....	21	1898	3074	Capital City Gas Light company.....	Gas for capitol building for May.....	62.11
June.....	21	1898	3075	Des Moines Water Works company.....	Water for capitol building and grounds for May.....	43.49
June.....	27	1898	3178	George Van Dyke.....	Repairing, labor and material furnished for sewer.....	54.19
June.....	30	1898	3375	George I. Souler.....	Labor in treasurer and secretary of state's offices.....	29.25
July.....	27	1898	4154	J. L. Powell.....	Sharpening lawn mowers.....	1.00
August.....	1	1897	4363	Des Moines Mfg. and Supply company.	Repairing lawn mowers.....	2.00
August.....	1	1898	4364	John E. Allen.....	Repairing and material furnished.....	31.75
August.....	1	1898	4361	Dresser and Cranhan.....	Cleaning and repairing carpets.....	52.00
August.....	1	1898	4366	Capital City Gas Light company.....	Gas for capitol building and grounds for June.....	45.16
August.....	4	1898	4448	Des Moines Water Works company.....	Water for capitol building and grounds for June and July.....	153.95
August.....	15	1898	4482	E. H. Sales, Sr.....	Balance for plastering and finishing attorney-general's office.....	26.50
August.....	15	1898	44-3	Capital City Gas Light company.....	Gas for capitol building and grounds for July.....	35.80
September.....	16	1898	4957	Mrs. E. Manbeck.....	Repairing flags.....	4.00
September.....	16	1898	4958	Des Moines Mfg. and Supply company.	Repairing boilers.....	3.00
September.....	16	1898	4959	Des Moines Water Works company.....	Water for capitol building and grounds for August.....	96.93
October.....	10	1898	5149	E. W. Smith & Company.....	Repairing safe doors in treasurer's office.....	25.00
October.....	10	1898	5450	D. B. Davidson.....	Repairing safe doors in treasurer's office.....	6.70
October.....	10	1898	5451	St. John & Barquist.....	Labor and material furnished, repairing roof of capitol bldg.....	226.00
October.....	10	1898	5452	Des Moines Water Works company.....	Water for capitol building and grounds for September.....	81.84
October.....	10	1898	5453	J. Taft.....	Sand for repairing roof.....	2.00
October.....	11	1898	5498	Capital City Gas Light company.....	Gas for capitol building and grounds for August.....	39.63
October.....	11	1898	5499	T. I. Stoner.....	Painting in attorney-general's office.....	250.00
October.....	11	1898	5500	Getchell & Martin Lum. and Mfg. Co.	Door and casing for attorney-general's office.....	140.00
November.....	15	1898	6086	Des Moines Marble and Mantle Co..	Marble for attorney-general's office.....	384.55
November.....	15	1898	6087	Des Moines Water Works company.....	Water for capitol building and grounds for October.....	57.74
November.....	15	1898	6088	Capital City Gas Light company.....	Gas for capitol building and grounds for September.....	43.51
November.....	29	1898	6205	Capital City Gas Light company.....	Gas for capitol building and grounds for October.....	85.64
December.....	16	1898	6667	Des Moines Water Works company.....	Water for capitol building for November.....	45.20
January.....	2	1899	7017	Capital City Gas Light company.....	Gas for capitol building for November.....	75.51
January.....	16	1899	7174	Capital City Gas Light company.....	Gas for capitol building for December.....	96.38
February.....	1	1899	7518	Des Moines Water Works company.....	Water for capitol building for December.....	55.70
February.....	16	1899	7644	Capital City Gas Light company.....	Gas for capitol building for January, 1899.....	94.41
February.....	16	1899	7645	Des Moines Water Works company.....	Water for capitol building for January, 1899.....	53.05
February.....	16	1899	7646	L. E. Bolton.....	Steel rope for elevator.....	7.50
March.....	16	1899	8179	S. H. Worcester estate.....	Glass to repair broken windows.....	60.00
March.....	16	1899	8181	Capital City Gas Light company.....	Gas for capitol building for February.....	84.88

STATEMENT No. 26.—CONTINUED.
In accordance with section 164.

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BIENNIAL REPORT OF THE

AUDITOR OF STATE.

71

DATE OF ISSUE.				TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.	Number of warrant.			
March.....	16	1899	8182	Des Moines Water Works company.....	MISCELLANEOUS—Continued—	
April.....	17	1899	8023	Capital City Gas Light company.....	Water for capitol building for February.....	48 18
April.....	17	1899	8023	Des Moines Water Works company.....	Gas for capitol building for March.....	67 88
May.....	2	1899	8014	Alex Forbes.....	Water for capitol building for March.....	58 07
May.....	16	1899	9088	Capital City Gas Light company.....	Repairs in supreme court rooms.....	18 00
May.....	16	1899	9089	J. H. Quaal & Company.....	Gas for capitol building for April.....	47 76
May.....	16	1899	9090	Getchell & Martin Lum. and Mfg. Co.....	Lumber for capitol building.....	3 00
May.....	16	1899	9091	John Shanley.....	Book case, labor and labor for supreme court.....	198 25
May.....	16	1899	9092	Des Moines Drug company.....	labor in supreme court.....	10 40
June.....	1	1899	9053	Des Moines Water Works company.....	Wheeler's waste filter for supreme court rooms.....	72 44
June.....	13	1899	9454	John E. Allen.....	Water meter and water for capitol building for April, 1899.....	180 00
June.....	13	1899	9454	Des Moines Water Works company.....	Plumbing in court rooms.....	46 58
June.....	13	1899	9485	Capital City Gas Light company.....	Water for capitol building for May.....	33 00
Total.....					Water heater for supreme judges' bath rooms.....	
						\$ 3,869.84
April.....	18	1898	1865	Western Union Telegraph company.....	TELEGRAPH MESSAGES—	
May.....	16	1898	1888	Western Union Telegraph company.....	Messages to and from state officers.....	\$ 9 52
May.....	31	1898	2727	Western Union Telegraph company.....	Messages to and from state officers.....	6 78
August.....	1	1898	4362	Western Union Telegraph company.....	Messages to and from state officers.....	50 66
September.....	1	1898	4960	Western Union Telegraph company.....	Messages to and from state officers.....	19 24
November.....	29	1898	6302	Western Union Telegraph company.....	Messages to and from state officers.....	40 57
December.....	16	1898	6666	Western Union Telegraph company.....	Messages to and from state officers.....	54 02
February.....	15	1899	7319	Western Union Telegraph company.....	Messages to and from state officers.....	16 07
February.....	15	1899	7643	Western Union Telegraph company.....	Messages to and from state officers.....	16 79
March.....	1	1899	7983	Western Union Telegraph company.....	Messages to and from state officers.....	9 55
March.....	16	1899	8183	Western Union Telegraph company.....	Messages to and from state officers.....	24 25
March.....	31	1899	8428	Western Union Telegraph company.....	Messages to and from state officers.....	9 25
April.....	17	1899	8624	Western Union Telegraph company.....	Messages to and from state officers.....	4 40
April.....	17	1899	8613	Western Union Telegraph company.....	Messages to and from state officers.....	4 82
May.....	8	1899	9122	Western Union Telegraph company.....	Messages to and from state officers.....	2 54
June.....	1	1899	9356	Western Union Telegraph company.....	Messages to and from state officers.....	6 82
May.....	16	1898	1885	Postal Telegraph company.....	Messages from state officers.....	1 23
November.....	29	1898	6294	Postal Telegraph company.....	Messages to and from state officers.....	3 02
Total.....						\$ 271.90
May.....	2	1898	1983	Iowa Telephone company.....	TELEPHONE TOLLS—	
June.....	1	1898	2902	Iowa Telephone company.....	Use of lines for state officers.....	32 00
July.....	3	1898	3426	Iowa Telephone company.....	Use of lines for state officers.....	18 25
September.....	3	1898	4841	Iowa Telephone company.....	Use of lines for state officers.....	29 50
September.....	16	1898	4556	Iowa Telephone company.....	Use of lines for state officers.....	29 75
October.....	1	1898	5107	Iowa Telephone company.....	Use of lines for state officers.....	24 50
November.....	29	1898	6263	Iowa Telephone company.....	Use of lines for state officers.....	24 50
January.....	2	1899	7018	Iowa Telephone company.....	Use of lines for state officers.....	31 20
January.....	16	1899	7175	Iowa Telephone company.....	Use of lines for state officers.....	25 50
January.....	16	1899	7176	Iowa Telephone company.....	Use of lines for state officers.....	26 50
January.....	16	1899	7177	Iowa Telephone company.....	Use of lines for governor.....	2 10
February.....	16	1899	7547	Iowa Telephone company.....	Use of lines for governor.....	1 75
March.....	1	1899	7863	Iowa Telephone company.....	Use of lines for governor.....	2 60
March.....	16	1899	8180	Iowa Telephone company.....	Use of lines for state officers.....	55 00
March.....	31	1899	8429	Iowa Telephone company.....	Use of lines for state officers.....	9 35
April.....	17	1899	8626	Iowa Telephone company.....	Use of lines for state officers.....	2 50
June.....	1	1899	9354	Iowa Telephone company.....	Use of lines for state officers.....	30 90
September.....	29	1898	6075	Mutual Telephone company.....	Use of lines for board of control.....	31 60
May.....	2	1899	8912	Mutual Telephone company.....	Use of lines for board of control, board of health, and library.....	46 00
Total.....						\$ 452.60

In accordance with section 165.

DATE OF ISSUE.				TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.	Number of warrant.			
April.....	16	1898	1340	Lewis E. Bolton.....	STATIONERY AND SUPPLIES—	
April.....	16	1898	1341	Des Moines Mfg. and Supply company.....	Sundry supplies for supply department.....	60 50
April.....	16	1898	1342	Graham Paper company.....	Steam packing for supply department.....	21 15
April.....	16	1898	1344	Carpenter Paper company.....	Stationery for supply department.....	28 80
April.....	16	1898	1345	Carrier & Hussey.....	Cover paper for supply department.....	18 25
April.....	16	1898	1346	J. H. Quaal & Company.....	Tape, eyelets, etc., for supply department.....	22 36
April.....	16	1898	1348	Langan Bros.....	Lumber for supply department.....	2 03
May.....	2	1898	1685	Carrier & Hussey.....	Invoice book for supply department.....	2 50
May.....	2	1898	1686	L. Harbach.....	Invoice book for supply department.....	1 50
May.....	17	1898	1895	Capital City Gas Light company.....	Sundry supplies for supply department.....	63 85
May.....	17	1898	1896	Lewis E. Bolton.....	Gas tubing for supply department.....	6 00
May.....	17	1898	1897	Langan Bros.....	Hardware for supply department.....	12 88
June.....	1	1898	2694	Langan Bros.....	Wheels for carpet sweeper for supply department.....	4 80
June.....	21	1898	2695	Des Moines Mfg. and Supply company.....	Twine for supply department.....	1 85
June.....	21	1898	3073	Des Moines Mfg. and Supply company.....	Repairs for elevator for supply department.....	30 85
June.....	21	1898	3080	Lewis E. Bolton.....	Ink and rubber bands for supply department.....	96 85
June.....	30	1898	3380	Insect Exterminator Mfg. company.....	Cement nails, etc., for supply department.....	9 96
June.....	30	1898	3381	Langan Bros.....	Insect powder for supply department.....	2 64
June.....	30	1898	3382	Lewis E. Bolton.....	Invoice book and ink for supply department.....	4 20
June.....	30	1898	3383	Des Moines Book and Stationery Co.....	Gas tubing for supply department.....	6 00
August.....	30	1898	4350	Langan Bros.....	Sundry supplies for supply department.....	2 94
August.....	1	1898	4351	Lewis E. Bolton.....	Stationery for supply department.....	729 79
August.....	1	1898	4352	Capital City Gas Light company.....	Cement, hammer, etc., for supply department.....	6 00
August.....	1	1898	4353	Kenton Printing and Mfg. company.....	Mantles and chimneys for supply department.....	10 00
August.....	1	1898	4357	Des Moines Mfg. and Supply company.....	Stationery for supply department.....	10 08
August.....	16	1898	4505	Lewis E. Bolton.....	Sundry supplies for supply department.....	13 85
August.....	16	1898	4516	Graham Paper company.....	Sundry supplies for supply department.....	8 61
					Stationery for supply department.....	19 60

STATEMENT NO. 26—CONTINUED.

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BIENNIAL REPORT OF THE

AUDITOR OF STATE.

73

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.				
September..	16	1898	4936	Des Moines Drug company.	STATIONERY AND SUPPLIES—	
September..	16	1898	4939	Langan Bros.	Ammonia and burnishine for supply department.	14.40
September..	16	1898	4941	Dockstader & Wilkins.	Manilla paper, twine, etc., for supply department.	14.07
September..	16	1898	4946	Lewis E. Bolton.	Ribbon for supply department.	9.00
September..	16	1898	4947	Graham Paper company.	Fhears for supply department.	7.00
October....	10	1893	5455	Ph. Harbach & Company.	Stationery for supply department.	56.70
October....	10	1898	5457	Carter & Hussey.	Sundry supplies for supply department.	70.00
October....	10	1898	5459	Lewis E. Bolton.	Space baskets for supply department.	.80
October....	11	1898	5487	Lewis E. Bolton.	Brass nozzle and rubber balls for supply department.	3.20
October....	11	1898	5494	Industrial Home for the Blind.	Cement, hardware, etc., for supply department.	34.65
October....	11	1898	5495	Des Moines Book and Stationery Co.	Brooms for supply department.	4.80
October....	11	1898	5496	Des Moines Book and Stationery Co.	Folders, and envelope openers, etc., for supply department.	23.55
November..	15	1898	6046	John E. Allen.	Folders, and envelope openers, etc., for supply department.	12.94
November..	15	1898	6048	Leander Bolton.	Repairs for water closet for supply department.	21.00
November..	15	1898	6058	Capital City Gas Light company.	Grass hooks and scythe stones for supply department.	1.70
November..	15	1898	6063	Des Moines Book and Stationery Co.	Mantles, shades, etc., for supply department.	47.25
November..	15	1898	6064	J. D. Seeberger.	Letter files for supply department.	8.20
November..	15	1898	6066	Carter & Hussey.	Nail puller and hatchet for supply department.	1.90
December..	1	1898	6445	Des Moines Rubber Stamp company.	Letter press stand and letter press for supply department.	12.84
December..	1	1898	6449	Langan Bros.	Daters and pads for supply department.	2.30
December..	1	1898	6150	Lewis E. Bolton.	Sundry supplies for supply department.	24.19
December..	1	1898	6453	Wyckoff, Seamans & Benedict.	Hardware for supply department.	2.06
December..	16	1898	6075	Des Moines Mfg. and Supply company	Ribbons and carbons for supply department.	65.00
December..	16	1898	6076	Standard Oil company.	Sundry supplies for supply department.	14.70
December..	16	1898	6077	Des Moines Rubber Stamp company.	Gasoline for supply department.	.40
December..	16	1898	6078	Des Moines Rubber Stamp company.	Pads for supply department.	.50
December..	16	1898	6679	Carter & Hussey.	Stamps and pad for supply department.	.85
December..	16	1898	6680	M. E. Sherman.	Rules for supply department.	6.50
December..	16	1898	6681	Lewis E. Bolton.	Alcohol for supply department.	5.54
December..	16	1898	6682	A. C. McClurg & Company.	Hardware for supply department.	13.35
December..	30	1898	6784	Carter & Hussey.	Rules for supply department.	6.40
January....	2	1899	7008	Langan Bros.	Erasers, shipping tags, etc., for supply department.	40.80
January....	2	1899	7009	J. W. Butler Paper company.	Invoice books, rubber bands, etc., for supply department.	18.95
January....	16	1899	7145	Langan Bros.	Stationery for supply department.	168.50
January....	16	1899	7146	J. W. Butler Paper company.	Envelopes for supply department.	3.60
January....	16	1899	7148	Des Moines Rubber Stamp works.	Stationery for supply department.	582.82
January....	16	1899	7171	J. W. Butler Paper company.	Pad for supply department.	.25
February...	1	1899	7513	J. W. Butler Paper company.	Stationery for supply department.	102.00
					Stationery for supply department.	59.50
February...	16	1899	7652	Kenyon Printing and M'fg company.	Stationery for supply department.	5.00
February...	16	1899	7657	Carter & Hussey.	Stationery for supply department.	2.85
February...	16	1899	7661	Graham Paper company.	Stationery for supply department.	625.49
February...	16	1899	7662	Graham Paper company.	Stationery for supply department.	187.50
February...	16	1899	7663	Graham Paper company.	Envelopes for supply department.	21.25
February...	16	1899	7664	Thomas Watters company.	Book for supply department.	25.00
March.....	1	1899	7984	Langan Bros.	Envelopes and book for supply department.	11.08
March.....	1	1899	7987	Des Moines Book and Stationery Co.	Diaries for supply department.	2.00
March.....	1	1899	7988	J. W. Butler Paper company.	Stationery, pads, etc., for supply department.	382.33
March.....	1	1899	7989	Carpenter company.	Ink pads, paste, etc., for supply department.	44.13
March.....	1	1899	7990	Graham Paper company.	Envelopes for supply department.	8.00
March.....	1	1899	7991	Wyckoff, Seamans & Benedict.	Typewriter paper for supply department.	16.40
March.....	15	1899	8139	Langan Bros.	Envelopes and book for supply department.	7.85
March.....	15	1899	8143	J. W. Butler Paper company.	Stationery for supply department.	28.00
March.....	15	1899	8144	Des Moines Book and Stationery Co.	Stationery for supply department.	2.10
March.....	15	1899	8147	L. Harbach.	Carpet sweeper for supply department.	4.50
March.....	15	1899	8151	Graham Paper company.	Stationery for supply department.	470.89
March.....	15	1899	8153	Drysdale & Hall.	Pad for supply department.	.35
March.....	15	1899	8158	Industrial Home for the Blind.	Brooms for supply department.	5.50
March.....	15	1899	8159	J. D. Seeberger.	Call bell for supply department.	1.25
April.....	3	1899	8453	A. H. Davidson.	Stationery for supply department.	2.20
April.....	3	1899	8456	Carter & Hussey.	Calendar pad stand for supply department.	.50
April.....	3	1899	8459	Des Moines Book and Stationery Co.	Index book, postal scales, etc., for supply department.	5.05
April.....	3	1899	8461	L. E. Bolton.	Flour scoop for supply department.	.35
April.....	3	1899	8464	Gane Br. s. & Company.	Cover paper for supply department.	60.00
April.....	3	1899	8466	J. W. Butler Paper company.	Stationery for supply department.	35.70
April.....	3	1899	8467	Langan Bros.	Invoice book, ledger and journal for supply department.	6.40
April.....	17	1899	8612	Carter & Hussey.	Stationery, etc., for supply department.	9.55
April.....	17	1899	8614	Des Moines Book and Stationery Co.	Rubber bands, gold seals, etc., for supply department.	30.99
April.....	17	1899	8615	L. Harbach.	Sweepers for supply department.	9.00
April.....	17	1899	8616	L. E. Bolton.	Hardware for supply department.	13.81
April.....	17	1899	8618	Des Moines Drug company.	Pencils and pens for supply department.	13.61
April.....	17	1899	8619	Drysdale & Hall.	Dater and stamps for supply department.	2.70
May.....	1	1899	8903	R. N. D.	Sundries for supply department.	6.40
May.....	1	1899	8904	Lewis E. Bolton.	Hardware for supply department.	15.80
May.....	1	1899	8905	Des Moines Drug company.	Pens and dental plaster for supply department.	5.31
May.....	1	1899	8906	Langan Bros.	Cash book, ledger, etc., for supply department.	2.00
May.....	16	1899	9071	Drysdale & Hall.	Stamps and pads for supply department.	1.35
May.....	16	1899	9072	Capital City Gas Light company.	Rubber tubing for supply department.	3.00
May.....	16	1899	9073	Lewis E. Bolton.	Hardware for supply department.	20.25
May.....	16	1899	9074	Heywood & Son.	Files for supply department.	1.00
May.....	16	1899	9075	Carter & Hussey.	Document boxes for supply department.	2.80
May.....	16	1899	9076	Langan Bros.	Roll book for supply department.	.79
May.....	16	1899	9077	Samuel O. Tatum company.	Adjustable punch for supply department.	6.00
May.....	16	1899	9078	Wyckoff, Seamans & Benedict.	Stencil and typewriting supplies for supply department.	61.70
June.....	1	1899	9344	A. C. McClurg & Company.	Trial balance book for supply department.	1.17
June.....	1	1899	9345	Drysdale & Hall.	Rubber stamps for supply department.	1.00
June.....	1	1899	9348	Capital City Gas Light company.	Mantles for supply department.	17.50
June.....	1	1899	9350	L. Young.	Making brick of letter heads, etc., for supply department.	25.12
June.....	1	1899	9351	L. E. Bolton.	Merchandise for supply department.	105.85
Total.....						\$ 5,048.17

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.				
April.....	16	1898	1338	Edward H. Hunter.....	POSTAGE STAMPS AND STAMPED ENVELOPES—	\$ 2 0.00
April.....	16	1898	1339	Edward H. Hunter.....	Stamps and postal cards.....	235.20
April.....	16	1898	1347	Charles Bennett.....	Stamped envelopes.....	3 06
April.....	30	1898	1636	Edward H. Hunter.....	Postage due.....	109 00
May.....	16	1898	1890	Edward H. Hunter.....	Stamped envelopes.....	500.00
May.....	16	1898	1891	Edward H. Hunter.....	Postage stamps.....	288.68
May.....	17	1898	1906	Charles Bennett.....	Stamped envelopes.....	3 22
May.....	31	1898	2720	Edward H. Hunter.....	Postage due.....	130 56
June.....	21	1898	3076	Charles Bennett.....	Stamped envelopes.....	3 70
June.....	21	1898	3078	Edward H. Hunter.....	Postage due.....	284 13
July.....	2	1898	3432	Edward H. Hunter.....	Stamps, stamped envelopes and postal cards.....	570.40
July.....	30	1898	4291	Edward H. Hunter.....	Stamps, stamped envelopes and postal cards.....	230 00
July.....	30	1898	4292	Edward H. Hunter.....	Stamps.....	178.00
July.....	30	1898	4293	Charles Bennett.....	Stamped envelopes.....	1 98
August.....	1	1898	4360	Benjamin I. Salinger.....	Postage due.....	17 70
August.....	16	1898	4503	Charles Bennett.....	Postage advanced.....	2 19
August.....	16	1898	4508	Edward H. Hunter.....	Postage due.....	50 00
August.....	16	1898	4569	Edward H. Hunter.....	Stamps.....	226.64
August.....	31	1898	4703	Edward H. Hunter.....	Stamped envelopes.....	300 00
August.....	31	1898	4704	Edward H. Hunter.....	Stamps.....	109 00
September..	16	1898	4943	Edward H. Hunter.....	Stamped envelopes.....	120 00
September..	16	1898	4945	Charles Bennett.....	Stamps.....	2 22
September..	30	1898	5230	Edward H. Hunter.....	Postage due.....	120 00
October.....	10	1898	5444	Edward H. Hunter.....	Stamps.....	120.00
October.....	10	1898	5445	Edward H. Hunter.....	Stamps, postal cards and envelopes.....	245 40
October.....	10	1898	5447	Charles Bennett.....	Stamps.....	240 00
October.....	23	1898	5685	Charles Bennett.....	Postage due.....	3 16
October.....	31	1898	5880	Edward H. Hunter.....	Postage due.....	3 11
November... 14	1898	6043	Lewis Schooler.....	Stamps.....	5.00	
November... 28	1898	6199	Lewis Schooler.....	Stamped envelopes.....	32 70	
December... 8	1898	6576	Charles Bennett.....	Stamps.....	210.00	
December... 16	1898	6668	Lewis Schooler.....	Postage due.....	2 96	
December... 19	1898	6699	Lewis Schooler.....	Stamps and postal cards.....	130 00	
December... 29	1898	6778	Lewis Schooler.....	Stamped envelopes.....	219 00	
December... 30	1898	6783	Lewis Schooler.....	Stamps.....	180 00	
January... 5	1899	7056	Charles Bennett.....	Stamped envelopes.....	66.20	
January... 16	1899	7133	Lewis Schooler.....	Postage due.....	3 58	
January... 31	1899	7294	Lewis Schooler.....	Postage stamps.....	350 00	
				Stamps.....	160 00	

January... 31	1899	7295	Lewis Schooler.....	Stamps.....	120.00
January... 31	1899	7482	Lewis Schooler.....	Stamped envelopes.....	474.80
January... 31	1899	7483	Charles Bennett.....	Postage due.....	2.67
February... 16	1899	7651	Lewis Schooler.....	Postage stamps.....	180.00
February... 28	1899	7763	Lewis Schooler.....	Stamped envelopes.....	727.00
March..... 15	1899	8149	Charles Bennett.....	Postage due.....	1.84
March..... 30	1899	8247	Lewis Schooler.....	Stamps and stamped envelopes.....	548.80
April..... 17	1899	8607	Lewis Schooler.....	Stamps and stamped envelopes.....	523.60
April..... 17	1899	8608	Charles Bennett.....	Postage due.....	1.08
April..... 29	1899	8840	Lewis Schooler.....	Stamps and envelopes.....	288.60
May..... 16	1899	9069	Lewis Schooler.....	Stamps.....	404.80
May..... 16	1899	9070	Charles Bennett.....	Postage due.....	1.91
May..... 29	1899	9132	Lewis Schooler.....	Stamps and wrappers.....	145.50
June..... 13	1899	9482	Charles Bennett.....	Postage due.....	1.65
June..... 30	1899	9766	Lewis Schooler.....	Stamped envelopes.....	657.40
Total.....					\$ 9,662.03
April..... 16	1898	1335	Iowa State Register.....	ADVERTISING—	
May..... 2	1898	1688	A. R. Barnes.....	Publishing notice for examination of mine inspectors.....	5.25
May..... 2	1898	1693	Oskaloosa Herald.....	Publishing notice for examination of mine inspectors.....	3.25
May..... 16	1898	1893	Iowa State Register.....	Publishing notice for examination of mine inspectors.....	4.90
June..... 1	1898	2893	Irwin Ogden.....	Publishing notice of warrant call for treasurer of state.....	3.75
June..... 1	1898	2900	Des Moines Leader.....	Publishing notice for examination of mine inspectors.....	2.60
June..... 21	1898	3085	Iowa State Register.....	Publishing notice for examination of mine inspectors.....	6.00
August..... 1	1898	4372	Des Moines Leader.....	Publishing bids for blanks and book for board of control.....	5.25
September.. 3	1898	4833	Iowa State Register.....	Publishing bids for blanks and book for board of control.....	5.25
September.. 16	1898	4949	Courier Printing company.....	Publishing warrant call for state treasurer.....	3.75
October..... 11	1898	5491	Iowa State Register.....	Publishing notice for examination of mine inspectors.....	4.20
October..... 11	1898	5192	Iowa State Register.....	Publishing notice of warrant call for treasurer of state.....	3.50
November... 15	1898	6049	Des Moines Leader.....	Publishing notice for bids for supplies for board of control.....	3.50
December... 1	1898	6457	Des Moines News.....	Publishing notice for bids for supplies for board of control.....	3.76
February... 1	1899	7514	Clarkson Bros.....	Publishing notice for bids for supplies for board of control.....	2.76
March..... 1	1899	7985	Des Moines Leader.....	Publishing notices for sale of arsenal and bid for stationery for executive council.....	20.50
April..... 3	1899	8455	Clarkson Bros.....	Publishing notices for sale of arsenal and bid for stationery for executive council.....	22.76
Total.....				Publishing notices of warrant call for treasurer of state.....	3.80
April..... 16	1898	1336	Bishard Bros.....	BLANK BOOKS, BLANKS, PRINTING, ETC.—	\$ 104.78
April..... 30	1898	1654	F. R. Conaway.....	Printing blank and circular letters for secretary of state.....	4.50
May..... 2	1898	1684	George A. Miller Printing company.....	Printing for state officers.....	235.00
May..... 2	1898	1692	C. S. Byrkit & Son.....	Printing certificates for secretary of state.....	45.00
May..... 17	1898	1907	Carter & Hussey.....	Printing circulars for superintendent of public instruction.....	1.85
June..... 1	1899	2895	Iowa State Register.....	Record book for mine inspectors.....	6.75
June..... 21	1898	3077	Bishard Bros.....	Printing for board of control.....	8.75
June..... 21	1898	3082	Watters-Talbot Printing company.....	Printing governor's proclamation.....	3.60
June..... 21	1898	3086	Iowa State Register.....	Books for mine inspectors' office.....	14.40
August..... 1	1898	4373	Watters-Talbot Printing company.....	Blanks for board of control.....	67.50
				Pamphlets for board of control.....	9.25

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.				
August....	16	1898	4493	Iowa Lithographing company.....	BLANK BOOKS, BLANKS, PRINTING, ETC.	
August....	16	1898	4495	Iowa Printing company.....	Lithographing commissions for adjutant-general.....	25.00
August....	16	1898	4513	Iowa Lithographing company.....	Regimental rosters for adjutant-general.....	50.00
August....	16	1898	4518	Iowa State Register.....	Lithographing for secretary of state.....	42.50
September..	3	1898	4832	Iowa State Register.....	Books and printing for board of control.....	56.00
September..	3	1898	4837	Kenyon Printing company.....	Printing for board of control.....	2.00
September..	16	1898	4935	Carter & Hussey.....	Blank books for board of control.....	420.10
September..	16	1898	4948	Perkins Bros. & Company.....	Blank books for adjutant-general's office.....	12.00
September..	16	1898	4958	Iowa Lithographing company.....	Blank books for secretary of state.....	28.00
September..	16	1898	4954	Iowa Lithographing company.....	Lithographing for superintendent of public instruction and printing for board of control.....	80.00
September..	20	1898	5047	Star Engraving company.....	Lithographing for pharmacy department.....	50.00
October....	11	1898	5486	Daily Iowa Capital.....	Engraving for State Agricultural society.....	72.18
October....	11	1898	5490	George A. Miller Printing company.....	Printing for board of control.....	3.75
October....	27	1898	5679	F. R. Conaway.....	Printing for board of control.....	7.00
November..	15	1898	6047	Iowa Lithographing company.....	Lithographing, embossing, etc., for state officers.....	194.50
November..	15	1898	6080	Talbot-Koch Printing company.....	Lithographing for state treasurer.....	151.00
November..	15	1898	6082	Thomas Watters.....	Blank book for auditor of state.....	8.00
November..	15	1898	6085	Carter & Hussey.....	Blanks for board of control.....	14.00
November..	15	1898	6088	Iowa Printing company.....	Printing abstracts and circulars for board of control.....	29.00
November..	15	1898	6089	George A. Miller Printing company.....	Blank book for auditor of state.....	10.00
November..	15	1898	6070	George A. Miller Printing company.....	Printing for board of control.....	21.00
December..	1	1898	6447	Iowa State Register.....	Printing for board of control.....	5.00
December..	1	1898	6448	Kenyon Printing and M'fg company.....	Printing for board of control.....	11.75
December..	1	1898	6158	Perkins Bros. & Co.....	Blank books for board of control.....	149.85
December..	16	1898	6870	George A. Miller Printing company.....	Blank book for secretary of state.....	14.00
January....	16	1899	7141	Kenyon Printing and M'fg company.....	Printing for board of control.....	20.00
January....	16	1899	7142	Kenyon Printing and M'fg company.....	Blank book for auditor of state.....	12.50
January....	16	1899	7143	Iowa Printing company.....	Blank books for board of control.....	40.00
January....	16	1899	7144	Iowa Printing company.....	Blank book for auditor of state.....	10.00
January....	16	1899	7157	George A. Miller Printing company.....	Printing for superintendent of public instruction.....	1.75
January....	16	1899	7158	George A. Miller Printing company.....	Blanks for board of control.....	8.00
January....	16	1899	7159	Carter & Hussey.....	Blank book for auditor of state.....	6.75
January....	16	1899	7160	Egbert, Fidler & Chambers.....	Blank book for auditor of state.....	8.00
January....	16	1899	7161	Iowa Lithographing company.....	Blank books for auditor of state.....	36.50
January....	16	1899	7162	Iowa Lithographing company.....	Lithographing for pharmacy commission.....	28.50
January....	16	1899	7163	Iowa Lithographing company.....	Lithographing for governor's office.....	15.00
January....	16	1899	7164	Iowa Lithographing company.....	Lithographing drafts for treasurer of state.....	10.85
January....	16	1899	7164	Iowa Lithographing company.....	Lithographing requisitions for governor's office.....	15.00
January....	16	1899	7165	Republican Printing company.....		
February..	1	1899	7503	Star Engraving company.....	Blanks, binders, etc., for board of control.....	122.36
February..	1	1899	7508	Langan Bros.....	Engraving half-tones for secretary of state.....	1.80
February..	16	1899	7550	Iowa Lithographing company.....	Blank books.....	4.40
February..	16	1899	7553	Kenyon Printing and M'fg company.....	Engraving for state officers.....	209.50
February..	16	1899	7558	Talbot-Koch Printing company.....	Blank book for board of control.....	12.00
March.....	1	1899	7986	Iowa Printing company.....	Blank book for auditor of state.....	8.25
March.....	15	1899	8140	F. R. Conaway.....	Printing letterheads for superintendent of public instruction.....	1.50
March.....	15	1899	8143	Iowa Lithographing company.....	Lithographing for state officers.....	60.90
March.....	15	1899	8155	Bishard Bros.....	Printing letterheads for railroad commission and printing for secretary of state.....	53.25
March.....	15	1899	8160	Clarkson Bros.....	Printing for governor's office.....	1.50
April.....	3	1899	8454	Iowa State Register.....	Blanks for board of control.....	9.50
April.....	17	1899	8609	George A. Miller Printing company.....	Blanks for board of control.....	36.00
May.....	1	1899	8909	Iowa Lithographing company.....	Blanks for board of control.....	20.00
June.....	1	1899	9848	Star Engraving company.....	Lithographing warrants for auditor of state.....	48.43
June.....	13	1899	9478	Talbot-Koch Printing company.....	Printing half-tone for State Agricultural society.....	6.80
June.....	13	1899	9480	George A. Miller Printing company.....	Blanks for board of control.....	21.50
June.....	21	1898	2081	Iowa Citizen Publishing company.....	Blanks for board of control.....	20.00
July.....	5	1898	3485	James H. McKenney.....		
August....	16	1898	4507	James H. McKenney.....	LITIGATION—	\$ 2,702.97
March.....	15	1899	8150	Iowa Citizen Publishing company.....	Printing in case of State v. J. R. Kimble and others.....	32.00
April.....	3	1899	8468	George A. McIntire.....	Costs on writ of error to supreme court.....	14.80
April.....	16	1898	1337	West Publishing company.....	Bill of costs.....	90.00
April.....	16	1898	1343	R. B. Drysdale.....	Printing argument in case of State v. Robbins and others.....	49.50
April.....	30	1898	1492	D. W. Johnson.....	Printing abstract and argument in case of State v. Dale.....	27.00
April.....	30	1898	1495	Lottie Erickson.....		
May.....	2	1898	1686	West Publishing company.....	MISCELLANEOUS—	\$ 214.20
May.....	2	1898	1687	Heywood & Son.....	Reports for supreme court.....	33.75
May.....	2	1898	1689	L. Harbach.....	Repairing seal for secretary of State.....	2.50
May.....	2	1898	1691	L. Harbach.....	Washing towels for state officers.....	14.55
May.....	2	1898	1694	Lewis E. Bolton.....	Washing towels for custodian.....	17.15
May.....	16	1898	1892	Bloomfield Coal company.....	Northwestern Report for attorney-general.....	8.00
May.....	17	1898	1894	Des Moines M'fg and Supply comp'y.....	Flags for capitol building.....	5.00
May.....	17	1898	1895	William H. Carter.....	Rug and screen for attorney-general's office.....	44.00
May.....	17	1898	1897	Iowa Printing company.....	Gimp for furniture repairs.....	24
May.....	17	1898	1899	A. J. Thompson.....	Coal for capitol boiler house.....	199.73
May.....	17	1898	1900	Des Moines Ice and Cold Storage Co.....	Flag pole for capitol building.....	28.00
May.....	17	1898	1901	C. A. Lundberg.....	Labor in attorney-general's office.....	4.50
May.....	17	1898	1903	Des Moines Stamp, Seal & Stencil w'ks.....	Iowa reports.....	78.75
May.....	17	1898	1904	J. R. Potts.....	Labor for custodian.....	13.50
May.....	17	1898	1905	E. Howard Watch and Clock comp'y.....	Ice for capitol building.....	34.50
May.....	17	1898	1908	Wyckoff, Seamans & Benedict.....	Flags for capitol building.....	4.00
May.....	21	1898	2726	D. W. Johnson.....	Rubber stamps, pads, etc.....	4.35
					Trees for capitol grounds.....	46.00
					Repairing electric clock.....	.75
					Typewriter for adjutant-general's office.....	90.00
					Washing towels for state officers.....	12.32

STATEMENT No. 26—CONTINUED.

78

BIENNIAL REPORT OF THE

AUDITOR OF STATE.

79

DATE OF ISSUE.				TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month	Day	Year	Number of WARRANT.			
June	1	1898	2906	Lawyers' Co-operation Pub. company	MISCELLANEOUS—Continued.	
June	1	1898	2907	Edw. Thompson company	Balance on book and digest	134.50
June	1	1898	2908	L. M. Mann	American and English encyclopedia for attorney-general	7.50
June	1	1898	2909	Chapin & West	Blotter bath for board of control	4.00
June	21	1898	3063	Bloomfield Coal company	Repairing furniture in governor's office	25.00
June	21	1898	3063	Getchell-Martin Lumber company	Coal for capitol boiler house	65.35
June	21	1898	3063	Getchell-Martin Lumber company	Oak case for geological survey office	35.00
June	21	1898	3067	Iowa Printing company	Lumber for attorney-general's office	31.15
June	21	1898	3068	Des Moines Ice and Cold Storage Co.	Iowa reports	80.00
June	30	1898	3045	D. W. Johnson	Ice for capitol building	36.87
June	30	1898	3078	Little Erickson	Washing towels for state officers	14.41
June	30	1898	3077	L. Harbach	Washing towels for custodian	6.30
June	30	1898	3078	Getchell-Martin Lumber company	Furniture for board of control	453.00
June	30	1898	3079	T. S. Buck	Furniture for supreme court room	160.00
June	30	1898	3084	Iowa Printing company	Piling stamp for auditor's office	4.56
July	30	1898	4290	D. W. Johnson	Iowa reports	80.00
August	1	1898	4308	Little Erickson	Washing towels for state officers	14.43
August	1	1898	4309	J. H. Queal & Co.	Washing towels for custodian	3.50
August	1	1898	4371	Des Moines Ice and Cold Storage Co.	Lumber	24.54
August	1	1898	4374	L. Harbach	Coal for capitol boiler house	38.21
August	13	1898	4456	Smith Premier Typewriter company	Ice for capitol building	39.75
August	16	1898	4467	L. S. Walters	Shade for lieutenant-governor's office	2.50
August	16	1898	4490	Des Moines Ice and Cold Storage Co.	Plants for capitol grounds	2.00
August	16	1898	4491	Des Moines Rubber Stamp company	Ribbon and cleaning typewriter	2.75
August	16	1898	4491	Des Moines Book and Stationery Co.	Numbering machine for treasurer's office	14.00
August	16	1898	4491	Burnett Grocery company	Numbering machine for board of control	14.00
August	16	1898	4491	Wyckoff, Seaman & Benedict	Ice for capitol building	45.00
August	16	1898	4491	Yonaker Bros.	Rubber stamps and pads for treasurer of state's office	13.75
August	16	1898	4491	Celander & Dahlstrom	Blotter bath for board of control	1.00
August	16	1898	4491	H. E. Reynolds & Company	Box and cover for secretary of state	4.00
August	16	1898	4491	S. Tungate	Carpets for clerk of supreme court	237.66
August	16	1898	4501	Bloomfield Coal and Mining company	Boxes for document department	1.25
August	16	1898	4501	Des Moines Scale Manufacturing Co.	Boxes for document department	1.50
August	16	1898	4502	Des Moines Book and Stationery Co.	Boxes for document department	.75
					Coal for capitol boiler house	29.47
					Refitting and resealing scales for document department	5.00
					Sundry items for board of control	18.96
August	16	1898	4504	O. H. Hanson	Dinner for board of control	5.40
August	16	1898	4506	L. G. McCarthy	Recording deed	7.75
August	16	1898	4510	L. Harbach	Tin file drawers for treasurer of state, etc.	77.55
August	16	1898	4511	J. O. Painter & Sons	Boxes for document department	2.05
August	16	1898	4512	Wyssdale & Hall	Rubber stamps for auditor's office	4.90
August	16	1898	4514	Obase & West	Repairing chairs for governor's office	3.10
August	16	1898	4515	Schermerhorn Bros. Company	Toilet paper	105.00
August	16	1898	4517	McJurnin & Henry	Flag for capitol building	9.50
August	31	1898	4705	Little Erickson	Iowa reports	78.75
September	3	1898	4834	Wyckoff, Seaman & Benedict	Typewriter's cabinet, etc.	3.50
September	3	1898	4836	D. W. Johnson	Washing towels for state officers	224.00
September	3	1898	4839	R. N. Dahlberg	Washing towels for custodian	11.08
September	10	1898	4840	Des Moines Book and Stationery Co.	Letter press and stand for board of control	1.25
September	10	1898	4842	Des Moines Mfg. and Supply company	Quoting for boiler house	15.40
September	10	1898	4848	S. H. Worcester	Shades for custodian	21.63
September	10	1898	4849	L. Harbach	Coal for boiler house	38.72
September	10	1898	4849	Bloomfield Coal and Mining company	Typewriter for mime insuperior's office	47.00
September	10	1898	4849	Wyckoff, Seaman & Benedict	Chairs for board of control	12.50
September	10	1898	4850	Des Moines Book and Stationery Co.	Blue print paper for executive council	12.63
September	10	1898	4850	Des Moines Book and Stationery Co.	Distributing documents	9.00
September	10	1898	4850	Des Moines Book and Stationery Co.	Shades for custodian	38.72
September	10	1898	4850	Des Moines Book and Stationery Co.	Coal for boiler house	38.72
September	10	1898	4850	Des Moines Book and Stationery Co.	Typewriter for mime insuperior's office	47.00
September	10	1898	4850	Des Moines Book and Stationery Co.	Chairs for board of control	12.50
September	10	1898	4850	Des Moines Book and Stationery Co.	Blue print paper for executive council	12.63
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September	10	1898	4850	Des Moines Book and Stationery Co.	Shades for custodian	38.72
September	10	1898	4850	Des Moines Book and Stationery Co.	Coal for boiler house	38.72
September	10	1898	4850	Des Moines Book and Stationery Co.	Typewriter for mime insuperior's office	47.00
September	10	1898	4850	Des Moines Book and Stationery Co.	Chairs for board of control	12.50
September	10	1898	4850	Des Moines Book and Stationery Co.	Blue print paper for executive council	12.63
September	10	1898	4850	Des Moines Book and Stationery Co.	Distributing documents	9.00
September	10	1898	4850	Des Moines Book and Stationery Co.	Shades for custodian	38.72
September	10	1898	4850	Des Moines Book and Stationery Co.	Coal for boiler house	38.72
September	10	1898	4850	Des Moines Book and Stationery Co.	Typewriter for mime insuperior's office	47.00
September	10	1898	4850	Des Moines Book and Stationery Co.	Chairs for board of control	12.50
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September	10	1898	4850	Des Moines Book and Stationery Co.	Typewriter for mime insuperior's office	47.00
September	10	1898	4850	Des Moines Book and Stationery Co.	Chairs for board of control	12.50
September	10	1898	4850	Des Moines Book and Stationery Co.	Blue print paper for executive council	12.63
September	10	1898	4850	Des Moines Book and Stationery Co.	Distributing documents	9.00
September	10	1898	4850	Des Moines Book and Stationery Co.	Shades for custodian	38.72
September	10	1898	4850	Des Moines Book and Stationery Co.	Coal for boiler house	38.72
September	10	1898	4850	Des Moines Book and Stationery Co.	Typewriter for mime insuperior's office	47.00
September	10	1898	4850	Des Moines Book and Stationery Co.	Chairs for board of control	12.50
September	10	1898	4850	Des Moines Book and Stationery Co.	Blue print paper for executive council	12.63
September	10	1898	4850	Des Moines Book and Stationery Co.	Distributing documents	9.00
September	10	1898	4850	Des Moines Book and Stationery Co.	Shades for custodian	38.72
September	10	1898	4850	Des Moines Book and Stationery Co.	Coal for boiler house	38.72
September	10	1898	4850	Des Moines Book and Stationery Co.	Typewriter for mime insuperior's office	47.00
September	10	1898	4850	Des Moines Book and Stationery Co.	Chairs for board of control	12.50
September	10	1898	4850	Des Moines Book and Stationery Co.	Blue print paper for executive council	12.63
September	10	1898	4850	Des Moines Book and Stationery Co.	Distributing documents	9.00
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September	10	1898	4850	Des Moines Book and Stationery Co.	Coal for boiler house	38.72
September	10	1898	4850	Des Moines Book and Stationery Co.	Typewriter for mime insuperior's office	47.00
September	10	1898	4850	Des Moines Book and Stationery Co.	Chairs for board of control	12.50
September	10	1898	4850	Des Moines Book and Stationery Co.	Blue print paper for executive council	12.63
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September	10	1898	4850	Des Moines Book and Stationery Co.	Coal for boiler house	38.72
September	10	1898	4850	Des Moines Book and Stationery Co.	Typewriter for mime insuperior's office	47.00
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September	10	1898	4850	Des Moines Book and Stationery Co.	Coal for boiler house	38.72
September	10	1898	4850	Des Moines Book and Stationery Co.	Typewriter for mime insuperior's office	47.00
September	10	1898	4850	Des Moines Book and Stationery Co.	Chairs for board of control	12.50
September	10	1898	4850	Des Moines Book and Stationery Co.	Blue print paper for executive council	12.63
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September	10	1898	4850	Des Moines Book and Stationery Co.	Typewriter for mime insuperior's office	47.00
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September	10	1898	4850	Des Moines Book and Stationery Co.	Distributing documents	9.00
September	10	1898	4850	Des Moines Book and Stationery Co.	Shades for custodian	38.72
September	10	1898	4850	Des Moines Book and Stationery Co.	Coal for boiler house	38.72
September	10	1898	4850	Des Moines Book and Stationery Co.	Typewriter for mime insuperior's office	47.00
September	10	1898	4850	Des Moines Book and Stationery Co.	Chairs for board of control	12.50
September	10	1898	4850	Des Moines Book and Stationery Co.	Blue print paper for executive council	12.63
September	10	1898	4850	Des Moines Book and Stationery Co.	Distributing documents	9.00
September	10	1898	4850	Des Moines Book and Stationery Co.	Shades for custodian	38.72
September	10	1898	4850	Des Moines Book and Stationery Co.	Coal for boiler house	38.72
September	10	1898	4850	Des Moines Book and Stationery Co.	Typewriter for mime insuperior's office	47.00
September	10	1898	4850	Des Moines Book and Stationery Co.	Chairs for board of control	12.50
September	10	1898	4850	Des Moines Book and Stationery Co		

DATE OF ISSUE.				TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.	Number of warrant.			
November..	28	1898	6201	D. W. Johnson.....	MISCELLANEOUS—Continued.	
December..	1	1898	6441	Edward Thompson company.....	Washing towels for state officers.....	16.71
December..	1	1898	6442	L. Harbach.....	American and English encyclopaedia for attorney-general.....	7.50
December..	1	1898	6443	Smith Premier Typewriter company.....	Shades for governor's office.....	6.00
December..	1	1898	6444	Library Bureau.....	Typewriter chair for board of health.....	5.00
December..	1	1898	6445	United Typewriter and Supply Co.....	Book tracks and cabinet for library.....	180.00
December..	1	1898	6451	Mrs. E. Janbeck.....	Stencil paper, etc.....	2.78
December..	1	1898	6452	Elljah Manbeck.....	Repairing flags.....	2.00
December..	1	1898	6453	Wyckoff, Seamans & Benedict.....	Team for plowing snow.....	1.00
December..	1	1898	6454	Bloomfield Coal and Mining company.....	Typewriter for geological department.....	65.00
December..	1	1898	6691	L. Harbach.....	Cabinet for board of control.....	1.50
December..	1	1898	6672	Des Moines Ice and Cold Storage Co.....	Coal for boiler house.....	229.32
December..	1	1898	6673	T. L. Stoner.....	Matting, roller shades, etc.....	7.84
December..	1	1898	6774	Bales Manufacturing company.....	Ice for capital building.....	20.75
December..	29	1898	6777	W. H. Johnson.....	Wall paper cleaner for agricultural rooms.....	15.38
January..	3	1899	7035	D. W. Johnson.....	Balance on bills for treasurer's office.....	3.75
January..	29	1899	7007	L. Harbach.....	Fees returned.....	15.00
January..	29	1899	7010	Capital City Gas Light company.....	Washing towels for state officers.....	22.50
January..	29	1899	7011	John E. A. Jones.....	Shades for custodian and book case for board of control.....	22.35
January..	29	1899	7012	Wyckoff, Seamans & Benedict.....	Lamp shades, etc., for capital building.....	22.35
January..	29	1899	7013	R. B. Drysdale.....	Chair for treasurer's office.....	6.00
January..	29	1899	7014	Getchell Martin Lumber company.....	Seal for board of control.....	4.00
January..	29	1899	7015	J. H. Quaal Lumber company.....	Lumber for carpenter.....	11.35
January..	29	1899	7023	C. G. McCarthy.....	Release of mortgages.....	1.00
January..	29	1899	7031	Lottie Erickson.....	Washing towels for custodian.....	7.50
January..	16	1899	7147	Des Moines Drug company.....	Pumice stone for custodian.....	1.15
January..	16	1899	7149	J. D. Seeburger.....	Sundry items for officers.....	6.80
January..	16	1899	7150	E. Kling.....	Team for plowing snow for custodian.....	2.00
January..	16	1899	7151	Lewis E. Bolton.....	Glass for capital building.....	3.75
January..	16	1899	7152	Lewis E. Bolton.....	Ice tongs for custodian.....	1.00
January..	16	1899	7153	Lewis E. Bolton.....	Brads for carpenter.....	1.00
January..	16	1899	7154	Lewis E. Bolton.....	Ice pick and chisel for custodian.....	1.00
January..	16	1899	7155	Standard Oil company.....	Oil for custodian.....	3.50
January..	16	1899	7156	Bloomfield Coal and Mining company.....	Coal for boiler house.....	378.17
January..	16	1899	7157	L. Harbach.....	Stand for governor's office.....	4.50
January..	16	1899	7158	L. Harbach.....	Leather for repairing chairs.....	30.85
January..	16	1899	7167	L. Harbach.....	Book case, etc.....	18.00
January..	16	1899	7169	L. Harbach.....	Dust beater for custodian.....	4.00
January..	16	1899	7170	L. Harbach.....	Desks for board of control.....	275.00
January..	16	1899	7172	Wyckoff, Seamans & Benedict.....	Tabulator for board of control.....	14.00
January..	16	1899	7173	Capital City Gas Light company.....	Lamp shade, etc., for geological department and engineer.....	14.00
January..	31	1899	7484	D. W. Johnson.....	Washing towels for state officers.....	16.63
January..	31	1899	7485	Geo Johnson.....	Labor—putting in shelving for secretary of state.....	45.00
February..	1	1899	7504	J. H. Quaal & Company.....	Lumber for carpenter.....	74.63
February..	1	1899	7505	Yawman & Erba Manufacturing Co.....	Cabinet for board of control.....	125.00
February..	1	1899	7506	Getchell Martin Lumber company.....	Desk for treasurer of state.....	125.00
February..	1	1899	7507	Langan Bros.....	Wire tray for superintendent of public instruction.....	1.00
February..	1	1899	7509	Des Moines Rubber Stamp Works.....	Daters and dies for auditor of state.....	11.60
February..	1	1899	7510	Des Moines Rubber Stamp Works.....	Seal and repairing dies for clerk of supreme court.....	3.25
February..	1	1899	7511	Wyckoff, Seamans & Benedict.....	Desk for board of control.....	37.72
February..	1	1899	7512	Wyckoff, Seamans & Benedict.....	Typewriter supplies for board of control.....	1.33
February..	1	1899	7513	Globe company.....	Special cabinet for attorney-general.....	152.00
February..	1	1899	7514	West Publishing company.....	Washing towels for custodian.....	4.50
February..	1	1899	7517	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	33.00
February..	1	1899	7518	Des Moines Mfg and Supply company.....	Packing for engineer.....	11.25
February..	1	1899	7519	Bloomfield Coal and Mining company.....	Coal for boiler house.....	430.65
February..	1	1899	7520	L. Harbach.....	Cabinet for typewriter for treasurer of state office.....	30.00
February..	1	1899	7521	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.50
February..	1	1899	7522	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7523	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7524	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7525	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7526	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7527	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7528	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7529	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7530	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7531	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7532	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7533	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7534	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7535	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7536	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7537	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7538	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7539	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7540	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7541	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7542	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7543	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7544	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7545	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7546	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7547	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7548	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7549	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7550	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7551	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7552	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7553	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7554	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7555	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7556	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7557	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7558	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7559	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7560	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7561	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7562	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7563	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7564	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7565	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7566	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7567	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7568	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7569	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7570	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7571	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7572	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7573	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7574	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7575	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7576	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7577	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7578	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7579	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7580	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7581	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7582	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7583	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7584	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7585	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7586	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7587	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7588	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7589	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7590	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7591	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7592	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7593	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7594	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7595	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7596	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7597	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7598	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7599	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7600	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7601	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7602	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7603	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7604	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7605	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7606	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7607	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7608	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7609	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7610	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7611	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7612	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7613	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7614	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7615	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7616	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7617	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7618	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7619	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7620	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7621	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7622	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7623	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7624	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7625	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7626	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7627	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7628	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7629	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7630	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7631	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7632	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7633	Des Moines Ice and Cold Storage Co.....	Ice for capital building.....	30.00
February..	1	1899	7634	L. Harbach.....	Envelopes for superintendent of public instruction.....	15.00
February..	1	1899	7635	Des Moines Ice and Cold Storage Co.....		

STATEMENT NO. 28—CONTINUED.

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.				
April	17	1899	8617	Bloomfield Coal and Mining Co.	MISCELLANEOUS—Continued—	
May	1	1899	8901	D. W. Johnson.	Coal for boiler house.	421.45
May	1	1899	8908	W. H. Shaw.	Washing towels for state officers.	18.08
May	1	1899	8907	Jerry Post.	Repairing vault lock in governor's office.	5.90
May	1	1899	8908	Lottie Erickson.	Trees for capitol grounds.	14.00
May	16	1899	9079	L. Harbach.	Washing towels for custodian.	4.98
May	16	1899	9080	R. N. Dahlberg.	Book case for board of control and desk for secretary of executive council.	32.25
May	16	1899	9081	West Publishing company.	Repairing typewriters for governor and clerk of supreme court.	1.50
May	16	1899	9082	St. John & Barquist.	Reporter for supreme court.	45.75
May	16	1899	9083	Bloomfield Coal and Mining Co.	Box for corner stone historical building.	4.00
May	16	1899	9084	Iowa Printing company.	Coal for boiler house.	185.70
May	16	1899	9085	Des Moines Ice and Cold Storage Co.	Supreme court reports for document department and letter heads for superintendent of public instruction.	85.25
May	16	1899	9086	Milton Bemley.	Ice for capitol building.	3.25
May	29	1899	9131	Major A. C. Carpenter.	Office rent for attorney-general, Equitable building.	201.25
May	31	1899	9242	D. W. Johnson.	Music furnished at dedication of historical building.	25.00
June	1	1899	9247	E. N. Hyde.	Washing towels for state officers.	13.57
June	1	1899	9249	M. G. Lilly & Company.	Cleaning carpets and curtains in governor's office.	46.18
June	13	1899	9478	Bloomfield Coal and Mining Co.	Flags for capitol building.	35.10
June	13	1899	9481	Edward Thompson company.	Coal for boiler house.	62.47
June	13	1899	9483	Des Moines Ice and Cold Storage Co.	American and English encyclopaedia for attorney-general.	7.50
June	20	1899	9707	D. W. Johnson.	Ice for capitol building.	32.00
June	30	1899	9768	Lottie Erickson.	Washing towels for state officers.	17.75
					Washing towels for custodian.	10.80
				Total.		\$ 9,140.28

In accordance with section 36.

April	16	1898	1334	Iowa State Register.	ADVERTISING—	
May	2	1898	1595	Iowa State Register.	Publishing building and loan act, amendments board of control, etc.	129.43
May	16	1898	1889	Des Moines Leader.	Publishing pharmacist act, New Orleans exposition act, etc.	16.38
June	1	1898	2500	Farmers Tribune.	ADVERTISING—Continued.	
					Publishing amendments appropriation act, Linnie Hague-wood act, etc.	189.34
					Publishing notice.	1.34
				Total.		\$ 336.49

RECAPITULATION.

Advertising.....	164.19
Blank books, blanks and printing.....	202.35
Clerk of executive council.....	375.00
Clerk of supply department.....	249.89
Drayage and freight.....	51.62
Expressage.....	232.30
Litigation.....	433.73
Postage, stamps and stamped envelopes.....	4,070.84
Telegraph messages.....	48.31
Telephone.....	50.00
Miscellaneous.....	2,381.12
Grand total.....	\$ 8,230.05

STATEMENT NO. 26—CONTINUED.

Senate file 295 and chapter 131, Sec. 3, 1898.

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.				
May.....	17	1898	1914	Blue Line Transfer company.....	DRAYAGE AND FREIGHT—	
July.....	1	1898	3427	Blue Line Transfer company.....	Drayage and freight for state library.....	\$ 48.97
September..	3	1898	4833	Blue Line Transfer company.....	Drayage to state printer.....	7.50
September..	3	1898	4835	Blue Line Transfer company.....	Drayage to state printer.....	13.50
December...	16	1898	6665	Blue Line Transfer company.....	Drayage and freight for state library.....	19.65
March.....	16	1899	8184	Blue Line Transfer company.....	Drayage to state printer.....	3.50
April.....	3	1899	8469	Blue Line Transfer company.....	Drayage and freight for state library.....	32.59
April.....	17	1899	8630	Blue Line Transfer company.....	Drayage to state printer.....	1.50
May.....	16	.....	9098	Blue Line Transfer company.....	Drayage to state printer.....	8.00
					Drayage and freight for supply department.....	.80
Total.....						\$ 130.81
August.....	1	1898	4381	White Line Transfer company.....	Drayage and freight.....	9.32
August.....	15	1898	4474	White Line Transfer company.....	Drayage and freight on books.....	80.83
October.....	12	1898	5502	White Line Transfer company.....	Drayage and freight on books.....	19.14
December...	15	1898	6662	White Line Transfer company.....	Drayage and freight on books.....	17.84
February...	2	1899	7520	White Line Transfer company.....	Drayage and freight for attorney-general.....	9.40
March.....	16	1899	8185	White Line Transfer company.....	Drayage and freight for secretary of state.....	27.75
April.....	17	1899	8631	White Line Transfer company.....	Drayage for supply department.....	.25
June.....	1	1899	9360	White Line Transfer company.....	Drayage for custodian.....	.25
Total.....						\$ 164.79
April.....	16	1898	1351	Adams Express company.....	Expressage for state officers.....	2.31
May.....	17	1898	1911	Adams Express company.....	Expressage for state officers.....	58.13
May.....	17	1898	1912	Adams Express company.....	Expressage for state officers.....	51.86
June.....	1	1898	2931	Adams Express company.....	Expressage for state officers.....	97.83
June.....	1	1898	2932	Adams Express company.....	Expressage for superintendent of public instruction.....	12.95
June.....	21	1898	3070	Adams Express company.....	Expressage for superintendent of public instruction and secretary of state.....	59.49
August.....	1	1898	4382	Adams Express company.....	Expressage for auditor and secretary of state.....	35.99
August.....	15	1898	4475	Adams Express company.....	Expressage for state officers.....	5.87
August.....	15	1898	4477	Adams Express company.....	Expressage for state library.....	2.88
September..	19	1898	5018	Adams Express company.....	Expressage for superintendent of public instruction.....	36.95
October.....	12	1898	5504	Adams Express company.....	Expressage for state officers.....	9.24

STATEMENT NO. 26—CONTINUED.

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BIENNIAL REPORT OF THE

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.				
November..	15	1898	6100	Adams Express company.....	DRAYAGE AND FREIGHT—Continued.	
December..	1	1898	6459	Adams Express company.....	Expressage for board of control.....	\$.50
January....	2	1899	7021	Adams Express company.....	Expressage for state officers.....	139.41
January....	16	1899	7198	Adams Express company.....	Expressage for document department.....	12.78
January....	16	1899	7199	Adams Express company.....	Expressage for auditor of state.....	.78
January....	16	1899	7200	Adams Express company.....	Expressage for board of control.....	.55
February....	16	1899	7675	Adams Express company.....	Expressage for state library.....	.70
March.....	2	1899	8010	Adams Express company.....	Expressage for state officers.....	21.14
March.....	16	1899	8188	Adams Express company.....	Expressage for secretary of state.....	40.07
April.....	17	1899	8629	Adams Express company.....	Expressage for secretary of state and state library.....	17.82
May.....	16	1899	9096	Adams Express company.....	Expressage for state officers.....	26.61
				Adams Express company.....	Expressage for state officers.....	45.00
				Total.....		\$ 678.26
April.....	16	1898	1349	American Express company.....	Expressage for state officers.....	2.33
May.....	2	1898	1696	American Express company.....	Expressage for secretary of state.....	29.95
May.....	17	1898	1910	American Express company.....	Expressage for state officers.....	85.97
June.....	1	1898	2933	American Express company.....	Expressage for superintendent of public instruction.....	19.20
June.....	21	1898	3072	American Express company.....	Expressage for state officers.....	83.10
July.....	11	1898	3709	American Express company.....	Expressage for supreme court reporter.....	20.80
August....	1	1898	4385	American Express company.....	Expressage for state officers.....	42.70
August....	15	1898	4476	American Express company.....	Expressage for secretary of state and state library.....	5.93
September..	19	1898	5019	American Express company.....	Expressage for superintendent of public instruction.....	36.93
October....	12	1898	5503	American Express company.....	Expressage for board of control.....	1.20
October....	12	1898	5505	American Express company.....	Expressage for state officers.....	1.00
November..	15	1898	6098	American Express company.....	Expressage for state officers.....	16.80
December..	1	1898	6463	American Express company.....	Expressage for state officers.....	189.98
January....	2	1899	7019	American Express company.....	Expressage for state officers.....	4.76
January....	16	1899	7201	American Express company.....	Expressage for auditor of state.....	2.54
January....	16	1899	7202	American Express company.....	Expressage for superintendent of public instruction.....	.16
February....	2	1899	7521	American Express company.....	Expressage for secretary of state.....	68.77
February....	16	1899	7677	American Express company.....	Expressage for state officers.....	14.15
March.....	2	1899	8011	American Express company.....	Expressage for secretary of state.....	7.49
March.....	16	1899	8187	American Express company.....	Expressage for state officers.....	21.24
April.....	17	1899	8628	American Express company.....	Expressage for state officers.....	30.59
May.....	16	1899	9095	American Express company.....	Expressage for state officers.....	64.53
				Total.....		\$ 736.12
May.....	2	1898	1680	United States Express company.....	Expressage for state officers.....	70.58
June.....	1	1898	2934	United States Express company.....	Expressage for state officers.....	78.77
June.....	21	1898	3071	United States Express company.....	Expressage for state officers.....	209.59
August....	1	1898	4384	United States Express company.....	Expressage for state officers.....	53.00
November..	15	1898	6097	United States Express company.....	Expressage for state officers.....	54.96
December..	1	1898	6461	United States Express company.....	Expressage for state library.....	6.80
December..	1	1898	6462	United States Express company.....	Expressage for attorney-general's office.....	1.60
January....	16	1899	7203	United States Express company.....	Expressage for auditor of state.....	1.80
January....	16	1899	7204	United States Express company.....	Expressage for state officers.....	31.78
February....	2	1899	7523	United States Express company.....	Expressage for state officers.....	10.59
February....	2	1899	7524	United States Express company.....	Expressage for secretary of state.....	201.11
February....	2	1899	7525	United States Express company.....	Expressage for secretary of state.....	64.09
February....	2	1899	7526	United States Express company.....	Expressage for secretary of state.....	9.00
February....	16	1899	7676	United States Express company.....	Expressage for state officers.....	22.66
March.....	2	1899	8012	United States Express company.....	Expressage for secretary of state.....	1.20
May.....	16	1899	9094	United States Express company.....	Expressage for state officers.....	154.03
				Total.....		\$ 971.56
April.....	16	1898	1350	Wells Fargo Express company.....	Expressage for state officers.....	19.23
May.....	17	1898	1913	Wells Fargo Express company.....	Expressage for state officers.....	30.63
June.....	21	1898	3069	Wells Fargo Express company.....	Expressage for state officers.....	36.52
August....	1	1898	4383	Wells Fargo Express company.....	Expressage for state library.....	10.36
August....	15	1898	4478	Wells Fargo Express company.....	Expressage for state officers.....	9.25
August....	15	1898	4479	Wells Fargo Express company.....	Expressage for state officers.....	17.00
September..	20	1898	5045	Wells Fargo Express company.....	Expressage for state officers.....	17.33
November..	15	1898	6099	Wells Fargo Express company.....	Expressage for state officers.....	5.25
December..	1	1898	6460	Wells Fargo Express company.....	Expressage for state officers.....	72.32
January....	2	1899	7020	Wells Fargo Express company.....	Expressage for state officers.....	8.50
January....	16	1899	7196	Wells Fargo Express company.....	Expressage for superintendent of public instruction.....	1.01
January....	16	1899	7197	Wells Fargo Express company.....	Expressage for auditor of state.....	.14
February....	2	1899	7522	Wells Fargo Express company.....	Expressage for secretary of state.....	20.94
February....	16	1899	7678	Wells Fargo Express company.....	Expressage for state officers.....	15.66
March.....	16	1899	8188	Wells Fargo Express company.....	Expressage for state officers.....	19.54
April.....	17	1899	8627	Wells Fargo Express company.....	Expressage for state officers.....	12.86
May.....	16	1899	9097	Wells Fargo Express company.....	Expressage for state officers.....	19.82
June.....	1	1899	9359	Wells Fargo Express company.....	Expressage for board of control.....	.30
				Total.....		\$ 316.67
April.....	17	1899	8692	William Minson.....	Expressage on books for secretary of state.....	1.70

AUDITOR OF STATE.

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STATEMENT NO. 27.—CONTINUED.

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BIENNIAL REPORT OF THE

AUDITOR OF STATE.

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DATE OF ISSUE.				TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.	Number of warrant.			
June	18	1898	3106	John Morrell company, limited.	For meats furnished for volunteers at Camp McKinley	\$ 1,090.79
June	18	1898	3107	John Morrell company, limited.	For meats furnished for volunteers at Camp McKinley	328.08
June	18	1898	3108	Wardell, Pratt, Howell & Co.	For groceries furnished for volunteers at Camp McKinley	1,781.70
June	18	1898	3109	Midland Grocery and Market.	For groceries and beef furnished for volunteers at Camp McKinley	2,386.14
June	18	1898	3110	C. O. Taft & Co.	For groceries, etc., furnished for volunteers at Camp McKinley	1,320.96
June	18	1898	3111	T. F. & W. H. Gilchrist	For lumber furnished for volunteers at Camp McKinley	23.88
June	18	1898	3112	W. K. Lucas, agent C. R. I. & P. Ry.	For transfer of troop and transportation of horses to Camp McKinley	245.04
June	23	1898	3128	Armstrong Packing company.	For meats furnished volunteers at Camp McKinley	73.85
June	23	1898	3133	Tone Bros.	For coffee and spices furnished volunteers at Camp McKinley	1,172.50
June	23	1898	3134	Kora's Vienna bakery	For bread furnished volunteers at Camp McKinley	4,637.50
June	23	1898	3136	George L. Longshore.	For wood furnished volunteers at Camp McKinley	308.74
June	23	1898	3137	C. N. Patton.	For tile furnished volunteers at Camp McKinley	9.84
June	23	1898	3138	Perkins & Perkins.	For lime furnished volunteers at Camp McKinley	6.10
June	23	1898	3139	Gibson Coal and Mining company	For coal furnished volunteers at Camp McKinley	10.78
June	23	1898	3140	Keefoot Bros.	For pipe fittings furnished volunteers at Camp McKinley	18.97
June	23	1898	3141	Pease Bros.	For saw furnished volunteers at Camp McKinley	11.15
June	23	1898	3142	Maple Grove Coal and Mining comp'y	For coal furnished volunteers at Camp McKinley	11.15
June	23	1898	3143	Wyckoff, Seaman & Benedict.	For rent of typewriter furnished volunteers at Camp McKinley	4.00
June	23	1898	3144	Iowa Electric and Construction Co.	For oil furnished volunteers at Camp McKinley	126.83
June	23	1898	3145	Schmucker & Loper.	For drugs and chemicals furnished volunteers at Camp McKinley	228.83
June	23	1898	3146	Maj. J. T. Moffit.	For electrical supplies furnished volunteers at Camp McKinley	5.95
June	23	1898	3147	Maj. S. J. Parker.	For freight on horses furnished volunteers at Camp McKinley	7.04
June	23	1898	3148	Maj. A. O. Berggren.	For freight on horses furnished volunteers at Camp McKinley	2.19
June	23	1898	3149	Major F. R. Fisher.	For freight on horses furnished volunteers at Camp McKinley	7.84
June	23	1898	3150	Major S. P. Moore.	For freight on horses for volunteers at Camp McKinley	5.12
June	23	1898	3151	Lieut. John Hamilton.	For freight on horses furnished volunteers at Camp McKinley	7.90
June	23	1898	3152	Lieut. E. L. Martindale.	For freight on horses for volunteers at Camp McKinley	6.24
June	23	1898	3153	Lieut. A. & R. Rule.	For freight on horses for volunteers at Camp McKinley	8.96
June	23	1898	3154	Lieut. J. Wells.	For freight on horses for volunteers at Camp McKinley	1.40
June	23	1898	3157	Lieut.-Col. J. R. Kirk.	For freight on horses for volunteers at Camp McKinley	5.92
June	30	1898	3238	O. O. Hogeboom.	For transportation of troops from Mason City to Des Moines	103.37
June	30	1898	3239	R. B. Roberts.	For transportation of troops from Mason City to Des Moines	38.00
July	1	1898	3285	F. J. Leary, treasurer.	For labor at Camp McKinley	82.18
July	1	1898	3286	J. H. Ellis, assistant treasurer.	For transportation of troops, Wabash railroad	.92
July	1	1898	3287	F. Fletcher, treasurer.	For transportation of troops, H. & S. Railroad company	89.95
July	1	1898	3288	F. Fletcher, treasurer.	For transportation of troops, Iowa Central	40.58
July	1	1898	3289	J. H. Sturgis, assistant treasurer.	For transportation of troops, Iowa Central	160.13
July	1	1898	3293	J. H. Sturgis, assistant treasurer.	For transportation of troops, St. Louis & North-Western Ry.	4.61
July	1	1898	3294	J. H. Sturgis, assistant treasurer.	For transportation of troops, St. Louis & North-Western Ry.	8.93
July	1	1898	3295	M. M. Kirkman, second vice-president	For transportation of troops, Chicago & North-Western Ry.	501.47
July	1	1898	3296	O. O. Kalmann, treasurer.	For transportation of troops, Chicago Great Western Ry.	369.35
July	1	1898	3297	O. O. Kalmann, treasurer.	For transportation of troops, Chicago Great Western Ry.	385.85
July	1	1898	3298	F. G. Ramsey, treasurer.	For transportation of troops, Chi. Milwaukee & St. Paul Ry.	284.54
July	1	1898	3299	Joseph Gaskell, assistant treasurer.	For transportation of troops, Minneapolis & St. Louis railway.	103.37
July	1	1898	3300	H. D. Thompson, treasurer.	For transportation of troops, D. M. Northern & Western Ry.	63.84
July	1	1898	3301	J. F. Elder, assistant treasurer.	For transportation of troops, Keokuk & Western railroad.	109.68
July	1	1898	3302	P. F. Elder, assistant treasurer.	For transportation of troops, Keokuk & Western railroad.	157.50
July	1	1898	3303	J. F. Elder, assistant treasurer.	For transportation of troops, Keokuk & Western railroad.	197.30
July	1	1898	3304	H. D. Thompson, treasurer.	For transportation of troops, D. M. Northern & Western Ry.	43.94
July	1	1898	3305	Albert L. West.	For hardware furnished Camp McKinley	10.30
July	1	1898	3306	J. D. Seeburger.	For hardware furnished Camp McKinley	292.73
July	1	1898	3307	Des Moines Mfg. and Supply company	For pump furnished Camp McKinley	12.25
July	1	1898	3308	W. L. Brockman.	For carriage for quartermaster-general	10.00
July	1	1898	3309	L. H. Kurtz.	For material for shower baths for Camp McKinley	104.63
July	1	1898	3310	Goldstone Hotel	For meals furnished paymaster's assistants.	8.00
July	1	1898	3311	E. A. Armstrong Mfg. company.	For blouses, chevrons and stripes furnished quartermaster-general's department	1,390.02
July	1	1898	3312	M. O. Lilly & Company.	For trousers, adjutant-general's department	1,450.00
July	1	1898	3313	Western Union Telegraph company.	For telegrams sent	155.41
July	1	1898	3314	Reinhardt Manufacturing company.	For tank and fixtures furnished Camp McKinley	28.40
July	1	1898	3315	Duck Brand company.	For blankets furnished Camp McKinley	4,070.00
July	1	1898	3316	Henry Short.	For straw furnished Camp McKinley	17.63
July	1	1898	3317	S. Newberry.	For labor at Camp McKinley	28.35
July	1	1898	3318	O. W. Moon, Sr.	For labor at Camp McKinley	30.25
July	1	1898	3319	O. W. Moon, Jr.	For labor at Camp McKinley	21.65
July	1	1898	3320	W. L. Brockman.	For labor at Camp McKinley	80
July	1	1898	3321	Claud Brockman.	For board and nursing sick men at Camp McKinley	298.50
July	1	1898	3322	O. O. Hogeboom.	For services at Camp McKinley	8.00
July	1	1898	3323	Iowa Telephone company.	For use of telephone at adjutant-general's office	8.00
July	1	1898	3324	Frank Fountain.	For cleaning vaults at Camp McKinley	149.50
July	1	1898	3325	W. E. G. Saunders.	For drugs furnished Camp McKinley	26.00
July	1	1898	3326	Des Moines Transfer company.	For transferring goods and stores to Camp McKinley	9.69
July	1	1898	3327	Patrick & Luthie company.	For hardware furnished Camp McKinley	14.13
July	1	1898	3328	Lieut. W. E. G. Saunders.	For freight on horses	7.84
July	1	1898	3329	Lieut. VanBuren Knott.	For care of troops in Cottage hospital.	121.10
July	1	1898	3330	R. E. Campbell.	For shoes furnished Camp McKinley	17.77
July	1	1898	3331	C. P. Nash, treasurer.	For transportation of troops, Chi. St. P. Minneapolis & Omaha	43.44
July	1	1898	3332	G. G. Nash, treasurer.	For transportation of troops, Chicago, Milwaukee & St. Paul	17.77
July	1	1898	3333	Western Union Telegraph company.	For telegrams on account of mobilization	54.00
July	1	1898	3334	Dr. Orayke Priestley.	For attendance of sick at Camp McKinley	17.50
July	1	1898	3335	J. H. Deemer.	For food of man and tenant at Camp McKinley	119.20
July	1	1898	3336	Wellis Fargo Express company.	For express on packages to and from Camp McKinley	1.00
July	1	1898	3337	Adams Express company.	For express on packages to and from Camp McKinley	14.13
July	1	1898	3338	W. E. G. Saunders.	For travel rations.	48.30
July	1	1898	3339	S. M. Keen.	For transportation and expenses while under orders	48.30

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.				
July.....	11	1898	3672	O. S. Goodwin	For travel rations of Company G, First regiment.....	\$ 24.46
July.....	11	1898	3673	Col. D. V. Jackson.....	For telegraphic dispatches.....	1.50
July.....	11	1898	3674	Capt. H. A. Allen	For travel rations of Company E, First regiment.....	23.88
July.....	11	1898	3675	T. J. Williams.....	For transportation of Company C, First regiment.....	21.50
July.....	11	1898	3676	W. J. Fabian, cashier.....	For transportation of troops, Chi. Burlington & Quincy Ry.....	1,018.05
July.....	11	1898	3677	Capt. A. G. Stewart.....	For transportation and baggage of Company I, First regi- ment, from Waukon to Postville.....	44.00
July.....	11	1898	3678	Capt. C. S. Aldrich.....	For rations for Company H, First regiment.....	29.54
July.....	11	1898	3679	Capt. H. G. Ross.....	For rations for Company K, First regiment, telegrams, tele- phone, and livery hire.....	23.90
July.....	11	1898	3680	Capt. A. G. Stewart	For rations for Company I, First regiment.....	22.95
July.....	11	1898	3681	Capt. H. A. Allen.....	For rations and transferring baggage for Co I, First regiment.....	13.05
July.....	11	1898	3682	Capt. C. L. Root.....	For rations for Company L, First regiment.....	29.50
July.....	11	1898	3683	Steinback Bros.....	For rations for Company H, Second regiment.....	5.40
July.....	11	1898	3684	Geo. Von Behren.....	For rations for Company H, Second regiment.....	6.92
July.....	11	1898	3685	G. J. Thompson.....	For rations for Company H, Second regiment.....	1.20
July.....	11	1898	3686	S. Hamill.....	For groceries for Company A, Second regiment.....	5.54
July.....	11	1898	3687	Schouten's Bakery.....	For bread for Company A, Second regiment.....	3.92
July.....	11	1898	3688	D. Santo.....	For meats for Company A, Second regiment.....	6.88
July.....	11	1898	3689	M. Kautz.....	For bread for Company C, Second regiment.....	4.00
July.....	11	1898	3690	H. F. Rodman.....	For rations for Company C, Second regiment.....	23.65
July.....	11	1898	3691	Stanton's Store.....	For rations for Company E, Second regiment.....	18.05
July.....	11	1898	3692	Van Patten & Marks.....	For rations for Company B, Second regiment.....	10.37
July.....	11	1898	3693	E. L. Patterson.....	For rations for Company G, Second regiment.....	21.45
July.....	11	1898	3694	Cornell & Lane.....	For rations for Company M, Second regiment.....	30.70
July.....	11	1898	3695	Shanan & Pitman.....	For traveling rations for Company K, First regiment.....	11.48
July.....	11	1898	3696	Rump & Woodford.....	For traveling rations for Company K, First regiment.....	7.20
July.....	11	1898	3697	Capt. E. C. Johnson.....	For traveling rations for Company M, First regiment.....	22.75
July.....	11	1898	3698	Capt. D. W. Harvey.....	For traveling rations for Company D, Second regiment.....	23.12
July.....	11	1898	3699	Vienna Steam Bakery.....	For bread for Company B, Second regiment.....	10.90
July.....	11	1898	3700	Capt. E. A. Kreger.....	For telegrams.....	2.80
July.....	11	1898	3701	White Line Transfer company.....	For freight bills and delivery.....	307.92
July.....	11	1898	3702	Dunlap & Company.....	For meat for Company A, Second regiment.....	3.24
July.....	11	1898	3703	J. Deemer.....	For labor at Camp McKinley.....	40.00
July.....	12	1898	3711	Louis A. Wilson.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	6.24
July.....	12	1898	3712	David A. Lane.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	5.20

July.....	12	1898	3713	Eugene R. Allen.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	7.28
July.....	12	1898	3714	O. D. Wescott.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	10.92
July.....	12	1898	3715	H. C. Plambeck.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	19.32
July.....	12	1898	3716	Charles Blandford.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	10.92
July.....	12	1898	3717	Glenn Chamberlain.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	8.32
July.....	12	1898	3718	Ralph Williamson.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	9.36
July.....	12	1898	3719	Lee Wilson.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	15.08
July.....	12	1898	3720	W. S. Conkling.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	10.80
July.....	12	1898	3721	Warren Beckwith.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	10.92
July.....	12	1898	3722	E. L. Wells.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	9.36
July.....	12	1898	3723	Robert L. Robertson.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	9.36
July.....	12	1898	3724	Hans Christianson.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	17.68
July.....	12	1898	3725	Clarence Cuffett.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	12.48
July.....	12	1898	3726	S. Fredrickson.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	2.08
July.....	12	1898	3727	Dwight Moore.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	2.08
July.....	12	1898	3728	Eden Morfhen.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	14.56
July.....	12	1898	3729	Marion Smith.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	2.08
July.....	12	1898	3730	Clarence Whittlesey.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	9.36
July.....	12	1898	3731	George W. Freemaln.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	9.88
July.....	12	1898	3732	Thomas Wells.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	11.44
July.....	12	1898	3733	O. O. McCollum.....	Pay roll of members of I. N. G. transferred and mustered as Iowa Vol. in U. S. A. not having rec'd pay to date of muster...	20.72
July.....	13	1898	3734	J. H. Deemer.....	For labor at Camp McKinley.....	100.00
July.....	13	1898	3735	Patrick, Luthe & Company.....	For hardware at Camp McKinley.....	16.60
July.....	13	1898	3736	M. H. Byers.....	For hotel bills and telegrams in organizing 5th and 6th batteries.....	28.90
July.....	13	1898	3737	Frank Maricle.....	For labor at Camp McKinley.....	6.00
July.....	13	1898	3738	J. H. Queal & Company.....	For lumber furnished at Camp McKinley.....	9.68
July.....	13	1898	3739	J. H. Queal & Company.....	For lumber furnished at Camp McKinley.....	7.20
July.....	13	1898	3740	J. K. and W. H. Gilcrest.....	For lumber furnished at Camp McKinley.....	290.41
July.....	13	1898	3741	Dempster Manufacturing company.....	For supplies furnished at Camp McKinley.....	6.72

STATEMENT No. 27.—CONTINUED.

DATE OF ISSUE.				TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.	Number of warrant.			
July.....	13	1898	3743	L. M. Keen.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3743	Fred S. Holstein.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3744	W. L. Baker.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3745	R. E. Schmidt.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3746	George C. Anderson.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3747	R. M. Ashby.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3748	Robert J. Hannister.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3749	R. J. Bartlett.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3750	P. A. Band.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3751	F. L. Brockway.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3752	L. J. Bucham.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3753	L. J. Breesa.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3754	J. Cooney.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3755	G. O. Curtis.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3756	W. E. Day.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3757	A. H. Donovan.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3758	E. M. Hagler.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3759	J. H. Halsiger.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3760	P. Gad Kitterman.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3761	B. F. Kreamer.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3762	P. J. Lincoln.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3763	C. W. Mason.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3764	Fred K. Mills.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3765	D. C. Peet.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3766	J. H. Rahn.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3767	Arthur Romeley.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3768	C. O. Roberts.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3769	E. C. Saylor.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3770	Emery Smith.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3771	C. F. Stratford.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3772	C. F. Strickland.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3773	T. A. Underwood.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3774	R. W. Wortman.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3775	J. R. Garfield.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	3776	J. R. Larson.....	Pay of recruits for artillery for services at Camp McKinley.....	1.56
July.....	13	1898	4116	W. R. Wilkins.....	For work at Camp McKinley.....	1.04
July.....	13	1898	4117	C. O. Brown & Suenigen.....	For rations furnished Company E, Fourth regiment.....	22.23
July.....	13	1898	4118	Capt. E. A. Ruegland.....	For rations furnished Company F, Fourth regiment.....	22.23
July.....	13	1898	4119	Edw'd H. Brown.....	For coffee rations furnished Companies H and L, Fourth Regt.....	3.00

July.....	22	1898	4120	Rose market.....	For meat furnished Companies H and L, Fourth regiment.....	12.00
July.....	22	1898	4121	New England steam bakery.....	For bread furnished Companies H and L, Fourth regiment.....	7.00
July.....	22	1898	4122	Capt. DeForest Pomeroy.....	For drayage furnished Company L, Fourth regiment.....	1.00
July.....	22	1898	4123	Erlicht & Myers.....	For bread furnished Companies H and L, Fourth Regt.....	29.89
July.....	22	1898	4124	O. O. Peterson.....	For provisions furnished Company G, Fourth regiment.....	30.00
July.....	22	1898	4125	Capt. D. M. Odle.....	For provisions furnished Company E, Fourth regiment.....	30.00
July.....	22	1898	4126	Capt. E. A. Gooch.....	For transferring property to depot.....	2.00
July.....	22	1898	4127	Cuiver & Skinner.....	For groceries furnished Company G, Third regiment.....	4.17
July.....	22	1898	4128	Capt. W. H. Jicks.....	For provisions furnished Company G, Third regiment.....	5.00
July.....	22	1898	4129	Groneweg & Sjoentgen.....	For groceries furnished Company L, Third regiment.....	12.67
July.....	22	1898	4130	H. E. Wormley.....	For coffee furnished Company L, Third regiment.....	7.20
July.....	22	1898	4131	S. S. Dorwart.....	For transportation I. N. G. by B. O. R. & N. railway.....	74.99
July.....	22	1898	4132	M. M. Kirkman, second vice-president.....	For transportation I. N. G. by C. & N. W. railway.....	63.42
July.....	22	1898	4133	Lieut. A. Posten.....	For rations furnished Company B, Third regiment.....	23.50
July.....	22	1898	4134	Capt. John A. Hull.....	For rations furnished Company B, Third regiment.....	30.71
July.....	22	1898	4135	Capt. E. C. Pearls.....	For rations furnished Company K, Third regiment.....	16.20
July.....	22	1898	4136	Capt. W. W. Stuppy.....	For rations furnished Company O, Fifty-first regiment.....	17.01
July.....	22	1898	4137	H. T. Shurtz.....	For rations furnished Company E, Third regiment.....	10.00
July.....	22	1898	4138	S. C. Andrews.....	For travel rations furnished Company E, Third regiment.....	7.95
July.....	22	1898	4139	Rosa Gilmore.....	For car fare furnished Company E, Third regiment.....	1.50
July.....	22	1898	4140	Capt. E. O. Worthington.....	For rations furnished Company H, Third regiment.....	22.26
July.....	22	1898	4141	Thomas Cronin.....	For provisions furnished Company G, Third regiment.....	10.10
July.....	22	1898	4142	H. O. Harvey.....	For bread furnished Company G, Third regiment.....	8.20
July.....	22	1898	4143	Capt. Thomas F. Cooke.....	For provisions furnished Company F, Fourth regiment.....	27.63
July.....	22	1898	4144	Capt. A. B. Sutor.....	For travel rations furnished Company A, Fourth regiment.....	10.70
July.....	22	1898	4145	C. E. Thornburg.....	For rations furnished Company B, Fourth regiment.....	30.00
July.....	22	1898	4146	J. E. Cooney.....	For rations furnished Company D, Fourth regiment.....	4.08
July.....	22	1898	4147	H. Proctor.....	For Mde. furnished Capt. W. B. Parker, Co. D, Fourth Regt.....	4.10
July.....	30	1898	4138	W. L. Bruckman.....	For bread furnished Company M, Fifty-second regiment.....	3.40
July.....	30	1898	4139	W. K. Wilkins.....	For labor at Camp McKinley.....	42.00
July.....	30	1898	4140	W. B. Roberts.....	For labor at Camp McKinley.....	13.61
July.....	30	1898	4141	Frank Chittenden.....	For labor at Camp McKinley.....	11.50
August.....	1898	4907	Western Union Telegraph company.....	For labor at Camp McKinley.....	3.75	
August.....	1898	4908	Western Union Telegraph company.....	For telegrams from governor.....	50.93	
August.....	1898	4909	Western Union Telegraph company.....	For telegrams from governor.....	62.49	
August.....	1898	4907	C. F. Marlice.....	For labor at Camp McKinley.....	12.90	
August.....	1898	4908	American Express company.....	For express to Camp McKinley from adjutant-general's office.....	49.15	
August.....	1898	4909	O. A. Pronty & Company.....	For groceries furnished batteries.....	27.16	
August.....	1898	4910	J. A. Shover.....	For labor at Camp McKinley.....	15.90	
August.....	1898	4911	T. I. Stoner.....	For labor at Camp McKinley.....	15.70	
August.....	1898	4912	H. D. Thompson.....	For glass and putty furnished Camp McKinley.....	15.70	
August.....	1898	4913	D. D. Thompson.....	For transportation furnished Iowa National Guard.....	6.24	
August.....	1898	4914	Mrs. J. H. Deemer.....	For meals furnished at Camp McKinley.....	11.50	
August.....	1898	4915	J. K. and W. H. Gilcrest.....	For lumber furnished Camp McKinley.....	31.97	
August.....	1898	4916	R. T. La Grille.....	For rations furnished Company C, Second regiment.....	4.55	
August.....	1898	4917	J. H. Quel.....	For lumber furnished at Camp McKinley.....	16.80	
August.....	1898	4918	S. Newbury.....	For labor at Camp McKinley.....	1.50	
August.....	1898	4919	J. H. Deemer.....	For labor at Camp McKinley.....	12.50	
August.....	1898	4920	Mrs. J. A. Shover.....	For labor at Camp McKinley.....	1.50	
August.....	1898	4921	T. M. Sinclair & Company.....	For meats furnished for batteries.....	27.33	
August.....	1898	4922	Korn's Vienna bakery.....	For bread furnished for batteries.....	26.48	

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.				
August.....	22	1898	4422	Capt. F. C. Chambers.....	For rations furnished Company F, Second regiment.....	\$ 24.05
August.....	22	1898	4423	Ress, Gabril & Company.....	For lumber furnished Camp McKinley.....	24.15
August.....	22	1898	4424	Tone Bros.....	For coffee furnished batteries.....	18.45
August.....	22	1898	4425	Midland Grocery market.....	For groceries and meats furnished batteries.....	49.02
August.....	22	1898	4426	Capt. E. F. Cherry.....	For rations furnished Company I, Second regiment.....	24.00
August.....	22	1898	4427	Maple Grove Mining company.....	For coal furnished Camp McKinley.....	7.59
August.....	22	1898	4428	Chicago Great Western R'y Co.....	For freight on horses from Waverly to Des Moines.....	37.12
August.....	22	1898	4429	Treasurer, Illinois Central R'y Co.....	For transportation furnished Iowa National Guard.....	129.92
August.....	22	1898	4430	J. F. Elder.....	For transportation furnished Iowa National Guard.....	1.16
August.....	22	1898	4431	J. D. Seeberger.....	For hardware furnished Camp McKinley.....	1.85
August.....	22	1898	4432	A. L. Howe, treasurer.....	For transportation furnished Iowa National Guard.....	12.20
August.....	22	1898	4538	W. J. Fabian, cashier.....	For transportation furnished volunteers, C, B. & Q. Ry.....	37.70
August.....	22	1898	4539	Dr. Crayke P. Iestley.....	For medical services—attending batteries.....	6.00
August.....	22	1898	4540	Maj. H. J. Martin.....	For labor at Camp McKinley.....	175.23
August.....	22	1898	4541	Des Moines Drug company.....	For drugs furnished Camp McKinley.....	4.72
August.....	22	1898	4542	Korn's Vienna bakery.....	For bread furnished Camp McKinley.....	22.76
August.....	22	1898	4543	L. H. Kurtz.....	For hardware furnished Camp McKinley.....	5.10
August.....	22	1898	4544	J. D. Seeberger.....	For hardware furnished Camp McKinley.....	7.59
August.....	22	1898	4545	Lewis E. Bolton.....	For hardware furnished Camp McKinley.....	5.90
August.....	22	1898	4546	Midland Grocery market.....	For meats and vegetables furnished batteries.....	61.22
August.....	22	1898	4547	Des Moines Drug company.....	For drugs furnished Camp McKinley.....	13.00
August.....	22	1898	4548	T. M. Sinclair & Company.....	For meats furnished Camp McKinley.....	7.06
August.....	22	1898	4549	Dempster Manufacturing company.....	For hardware furnished Camp McKinley.....	.75
August.....	22	1898	4557	Col. Sears McHenry.....	For services as paymaster and railroad fare.....	245.70
August.....	22	1898	4558	Lieut. W. E. Saunders.....	For freight on horses.....	7.84
August.....	27	1898	4587	M. M. Verkman, 2d vice-president.....	For transportation furnished volunteers, O. & N.-W. Ry.....	11.29
August.....	27	1898	4588	Pease Bros.....	For hay furnished Camp McKinley.....	17.85
August.....	27	1898	4589	Stephen Handy.....	For rent of stove for use of provost guard at Camp McKinley.....	3.00
August.....	27	1898	4590	Schmucker & Loper.....	For drugs furnished batteries at Camp McKinley.....	9.48
August.....	31	1898	4756	Schmucker & Loper.....	For drugs furnished Camp McKinley.....	2.75
August.....	31	1898	4757	Schmucker & Loper.....	For drugs furnished Camp McKinley.....	4.85
August.....	31	1898	4758	Roy A. Carnegie.....	For additional pay due members of Co. C, Forty-ninth regiment.....	13.68
August.....	31	1898	4759	Robert J. Service.....	For additional pay due members of Co. C, Forty-ninth regiment.....	6.24
August.....	31	1898	4760	Carl Leo.....	For additional pay due members of Co. C, Forty-ninth regiment.....	6.24
August.....	31	1898	4761	Isaac R. Smith.....	For additional pay due members of Co. C, Forty-ninth regiment.....	9.36
September..	12	1898	4868	W. J. Keller, leader.....	For rations and transportation of First regiment band.....	24.05
September..	12	1898	4869	J. T. Krab.....	For railroad fare of volunteers.....	4.78
September..	12	1898	4870	Blue Line Transfer company.....	For drayage to Camp McKinley.....	1.50
September..	12	1898	4871	George M. Landers.....	For expense of recruiting Fifty-first regimental band.....	10.00
September..	12	1898	4872	Western Union Telegraph company.....	For expense of telegraphing to and from adjutant-general's office.....	9.06
September..	12	1898	4873	Standard Oil company.....	For balance due on oil bill.....	3.90
September..	12	1898	4874	T. J. Fletcher.....	For transportation furnished.....	.11
September..	12	1898	4875	Gov. L. M. Shaw.....	For money furnished Col. E. O. Lambert for hospital supplies.....	102.60
September..	12	1898	4876	J. T. Davidson.....	For supplies purchased and used at brigade headquarters Camp McKinley.....	21.00
September..	12	1898	4878	Frank Bowman.....	For drayage for Company C, Second regiment.....	1.00
September..	12	1898	4879	L. G. Roming.....	For railroad fare, Company G, Fourth regiment.....	3.85
September..	12	1898	4880	J. A. Mavity.....	For railroad fare.....	2.98
September..	12	1898	4881	Lieut. W. E. Ward.....	For freight on ordnance stores, Company F, Fourth regiment.....	2.75
September..	12	1898	4882	A. J. Hall.....	For railroad fare, Company G, Fourth regiment.....	2.68
September..	12	1898	4883	Fred S. Burbank.....	For railroad fare, Company M, Fourth regiment.....	2.95
September..	12	1898	4884	Lieut. R. A. Able.....	For railroad fare, Company K, Second regiment.....	1.64
September..	12	1898	4885	H. N. Hoog.....	For railroad fare, Company B, Second regiment.....	6.15
September..	12	1898	4886	E. F. Cornell.....	For railroad fare, Company A, Third regiment.....	6.73
September..	12	1898	4887	W. B. Parker.....	For railroad fare, five men, Company D, Fifty-second regiment.....	17.64
September..	12	1898	4888	W. H. Langenberg.....	For railroad fare.....	5.24
September..	12	1898	4889	L. Earhardt.....	For railroad fare.....	6.34
September..	12	1898	4890	Joseph Jones.....	For railroad fare.....	3.62
September..	12	1898	4891	Olin G. Hoover.....	For railroad fare, Company B, Second regiment.....	5.02
September..	17	1898	4991	J. F. Phillips.....	For transportation of volunteers, C, R. I. & P. Ry.....	1,290.04
September..	17	1898	4992	J. F. Phillips.....	For transportation of volunteers, C, R. I. & P. Ry.....	8.08
September..	17	1898	4993	Wells-Fargo Express company.....	For express to and from adjutant-general's office.....	23.35
September..	17	1898	4994	W. J. Fabian, cashier.....	For transportation of batteries.....	187.65
September..	17	1898	4995	M. H. Byers, adjutant-general.....	For expense to Jacksonville and return.....	55.00
September..	17	1898	4996	Gov. L. M. Shaw.....	For money sent the Fiftieth regiment.....	102.60
September..	17	1898	4997	Gov. L. M. Shaw.....	For expense to Chickamauga, Jacksonville, Washington and return.....	101.50
September..	17	1898	4998	Gov. L. M. Shaw.....	For expense to Washington and return.....	71.25
September..	26	1898	5059	Mrs. Lizzie Phillips.....	For services as housekeeper at sanitarium.....	15.00
October....	3	1898	5335	Maj. John Tillie.....	For money expended for purchasing supplies for sick of the Fiftieth regiment.....	71.40
October....	3	1898	5336	Douglas V. Jackson.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	9.72
October....	3	1898	5337	Elliott E. Lambert.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	8.33
October....	3	1898	5338	John T. Moffit.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	6.95
October....	3	1898	5339	John Tillie.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	6.95
October....	3	1898	5340	Harry H. Caughlan.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	6.95
October....	3	1898	5341	Frederick Goedicke.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	5.00
October....	3	1898	5342	Charles W. Kimble.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	5.00
October....	3	1898	5343	James C. France.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	10.32
October....	3	1898	5344	Frederick B. Munroe.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	10.32
October....	3	1898	5345	Herman J. Hulskamp, Jr.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	22.64
October....	3	1898	5346	Samuel R. J. Hoyt.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	4.16
October....	3	1898	5347	Claude R. Porter.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	.72
October....	3	1898	5348	Hugh B. Holmes.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	.72
October....	3	1898	5349	Francis C. Cope.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	1.80
October....	3	1898	5350	William D. Lowry.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	1.80
October....	3	1898	5351	Henry A. Schroeder.....	For additional pay to Fiftieth regiment, Iowa volunteers.....	1.80
October....	4	1898	5355	Frank W. Eckers.....	For pay of Company G, Second regiment, Iowa National Guard.....	5.00
October....	4	1898	5356	Theodore A. Sloessel.....	For pay of Company G, Second regiment, Iowa National Guard.....	4.16
October....	4	1898	5357	Charles S. Tindell.....	For pay of Company G, Second regiment, Iowa National Guard.....	3.89

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Month.	Day.	Year.				
October....	4	1898	5358	William R. Armstrong	For pay of Company G, Second regiment, Iowa National Guard..	\$ 1.00
October....	4	1898	5359	Maurice G. Holt	For pay of Company G, Second regiment, Iowa National Guard..	.72
October....	4	1898	5360	Alexander T. Kasperson	For pay of Company G, Second regiment, Iowa National Guard..	.72
October....	4	1898	5361	Leroy Christie	For pay of Company G, Second regiment, Iowa National Guard..	.72
October....	4	1898	5362	William D. Sumner	For pay of Company G, Second regiment, Iowa National Guard..	.72
October....	4	1898	5363	Alvin J. Crail	For pay of Company G, Second regiment, Iowa National Guard..	.72
October....	4	1898	5364	Roy J. Cook	For pay of Company G, Second regiment, Iowa National Guard..	.60
October....	4	1898	5365	Albert V. Lindell	For pay of Company G, Second regiment, Iowa National Guard..	.60
October....	4	1898	5366	Eugene B. Hill	For pay of Company G, Second regiment, Iowa National Guard..	.60
October....	4	1898	5367	Charles Brown	For pay of Company G, Second regiment, Iowa National Guard..	.60
October....	4	1898	5368	William F. Bickley	For pay of Company G, Second regiment, Iowa National Guard..	.60
October....	4	1898	5369	Edward Steller	For pay of Company G, Second regiment, Iowa National Guard..	.60
October....	4	1898	5370	Joseph Hayes	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5371	Otto Armstrong	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5372	Mernie S. Ballagh	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5373	Byron J. Bartlett	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5374	Emerson E. Barimu	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5375	John H. Bitters	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5376	George W. Blanche	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5377	Charles S. Boughmer	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5378	Frank M. Burr	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5379	Dean K. Church	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5380	James B. Campbell	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5381	H. Newton Crouse	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5382	Ivory H. Cook	For pay of Company G, Second regiment, Iowa National Guard..	.53
October....	4	1898	5383	Frank Cullen	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5384	Harvey A. Davis	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5385	Albert De Valt	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5386	Richard E. Edwards	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5387	Macy M. Ellis	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5388	Raymond F. Ellis	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5389	George H. Elliott	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5390	Grant Emery	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5391	Roscoe Emery	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5392	Robert Frost	For pay of Company G, Second regiment, Iowa National Guard..	.53
October....	4	1898	5393	Chauncey A. Graves	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5394	George W. Harward	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5395	Bert D. Higgins	For pay of Company G, Second regiment, Iowa National Guard..	.54
October....	4	1898	5396	William A. Hobbs	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5397	William P. Hobbs	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5398	J. Elliott Langford	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5399	Robert W. Lowe	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5400	Samuel N. Mauro	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5401	Samuel W. H. Mitchell	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5402	Thomas Mungoven	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5403	Alva A. Parker	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5404	Charles S. Pickett	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5405	Merit V. Robison	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5406	Charles U. Scott	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5407	Harry M. Simmons	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5408	Edward O. Smith	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5409	Robert Stribling	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5410	William T. Smith	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5411	Claude Sweinhart	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5412	John C. Tease	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5413	Edward A. Trowbridge	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5414	George H. Webb	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5415	Edmund L. Wells	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5416	Herbert K. Wheelock	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5417	John D. White	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5418	John H. Wright	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	4	1898	5419	Guy J. Winslow	For pay of Company G, Second regiment, Iowa National Guard..	.52
October....	13	1898	5510	Gov. L. M. Shaw	For money expended in Camp Cuba Libre by Col. W. G. Dows, Forty-ninth regiment	1,860 00
October....	24	1898	5633	Bishop & Linqulst	For hardware furnished adjutant-general	4.30
October....	24	1898	5634	White Line Transfer company	For freight and drayage	80.15
October....	24	1898	5635	Des Moines Cabinet company	For mill work	1.50
October....	24	1898	5636	M. M. Kirkman, second vice-president	For transportation furnished volunteers by O. & N-W. R'y Co	.76
October....	24	1898	5637	J. D. Seeberger	For hardware, Red Cross hospital	9.33
October....	24	1898	5638	J. W. Patrick	For carriages furnished for conveying sick soldiers to hospital from trains	37.50
October....	24	1898	5639	Chicago, Ft. Madison & D. M. R'y	For transportation furnished volunteers	2.40
October....	24	1898	5640	Leander Bolton	For stoves furnished Camp McKinley	11.00
October....	24	1898	5641	H. D. Thompson	For transportation furnished volunteers	23.66
October....	24	1898	5642	M. H. Byers, adjutant-general	For expenses of adjutant-general to San Francisco and return, on official business with Fifty-first Iowa	112 40
October....	24	1898	5643	John W. Monarch	For carriages furnished for conveying sick soldiers from train to hospital	18 00
October....	24	1898	5644	Pullman Palace Car company	For berths furnished sick soldiers	3 50
October....	24	1898	5645	United States Express company	For express to and from adjutant-general's office	1 40
October....	24	1898	5646	Wells-Fargo Express company	For express to Jacksonville	7.80
October....	24	1898	5647	Western Union Telegraph company	For messages for September, 1898	3 64
October....	24	1898	5648	T. J. Fletcher, treasurer	For transportation furnished soldiers	13 57
October....	24	1898	5649	Joseph Gaskell, assistant treasurer	For transportation furnished soldiers	.22
October....	24	1898	5650	J. F. Elder, assistant treasurer	For transportation furnished soldiers	315.57
October....	24	1898	5651	E. F. Potter, receiver	For transportation furnished soldiers	9.10
October....	27	1898	5664	W. S. Pursol	For board and lodging of Company F, Third regiment, Iowa National Guard	19.50

STATEMENT No. 27--CONTINUED.

DATE OF ISSUE.				TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.	Number of warfare.			
October.....	27	1898	5665	H. L. Stein.....	For advance charges for messages delivered to Company M, Fifteenth-second regiment.....	\$ 1.50
October.....	27	1898	5666	Mrs. O. O. Glenn.....	For eggs furnished Red Cross hospital.....	10 10
October.....	27	1898	5667	A. De Long.....	For eggs furnished Red Cross hospital.....	1.35
October.....	27	1898	5668	A. W. Harding.....	For milk bread and provisions furnished Red Cross hospital.....	113.85
October.....	27	1898	5669	P. Ryatt.....	For advance freight charges on horses for Fifty-second regiment.....	8.80
October.....	27	1898	5670	Mal. S. B. Parker.....	For advance freight charges on horses for Fifty-second regiment.....	9.15
October.....	27	1898	5671	Col. W. B. Humphrey.....	For advance freight charges on horses for Fifty-second regiment.....	38.40
October.....	27	1898	5672	W. M. Watson.....	For milk furnished Red Cross hospital.....	15.38
October.....	27	1898	5673	Norman Lichty.....	For drugs and medicine furnished Red Cross hospital.....	342.18
October.....	27	1898	5674	Chase Bros.....	For groceries furnished Red Cross hospital.....	376.82
October.....	27	1898	5675	Shmoecker & Lopez.....	For drugs and medicine furnished b-teries at Camp McKinley.....	25.35
October.....	27	1898	5676	Dr. D. W. Smouse.....	For medical attendance at Red Cross hospital.....	15.00
October.....	27	1898	5677	E. B. Brown.....	For services as steward at Red Cross hospital.....	80.00
October.....	31	1898	5797	Margaret Potts.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	25.00
October.....	31	1898	5798	Rose Grasnour.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	29.60
October.....	31	1898	5799	M. V. Jarvis.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	8.00
October.....	31	1898	5800	Mary Reding Shaffer.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	32.00
October.....	31	1898	5801	Mary Granallo.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	49.00
October.....	31	1898	5802	Kate Kelsey.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	31.00
October.....	31	1898	5803	Virginia Newcomb.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	55.00
October.....	31	1898	5804	Virginia Sullivan.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	32.00
October.....	31	1898	5805	Essie Smith.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	23.00
October.....	31	1898	5806	Grace Plum.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	22.00
October.....	31	1898	5807	W. M. Ladd.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	17.00
October.....	31	1898	5808	M. Magee.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	17.00
October.....	31	1898	5809	E. M. O'Conner.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	19.00
October.....	31	1898	5810	Corra C. McEivaine.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	22.00
October.....	31	1898	5811	Dorothy Hedderman.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	14.00
October.....	31	1898	5812	Jennie Reiderman.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	23.00
October.....	31	1898	5813	Minnie Tucker.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	45.00
October.....	31	1898	5814	Snyder Carlton.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	14.00
October.....	31	1898	5815	Clara L. Craine.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	32.00
October.....	31	1898	5816	E. Larkins.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	9.00
October.....	31	1898	5817	E. Larkins.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	3.00
October.....	31	1898	5818	William Smouse.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	7.00
October.....	31	1898	5819	W. L. Hollaway.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	26.00
October.....	31	1898	5820	Geo. D. Mays.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	55.00
October.....	31	1898	5821	Benj Kittlman.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	12.00
October.....	31	1898	5822	R. F. Young.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	41.00
October.....	31	1898	5823	W. M. Young.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	44.00
October.....	31	1898	5824	Henry Gilbert.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	21.00
October.....	31	1898	5825	Chas. Walton.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	18.00
October.....	31	1898	5826	Emma Carr.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	35.00
October.....	31	1898	5827	John Evans.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	20.00
October.....	31	1898	5828	Bert Hopper.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	23.00
October.....	31	1898	5829	S. Berton Robbins.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	18.00
October.....	31	1898	5830	Joseph B. Webster.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	19.00
October.....	31	1898	5831	N. S. Mott.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	4.00
October.....	31	1898	5832	John Hill.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	2.00
October.....	31	1898	5833	M. B. Nicholson.....	Civilian employees Red Cross hospital, Aug. 30 to Sept. 30, 1898.....	42.00
October.....	31	1898	5907	Western Union Telegraph company.....	For telegrams to and from executive department.....	11.45
October.....	31	1898	5908	Western Union Telegraph company.....	For telegrams to and from executive department.....	28.75
October.....	31	1898	5909	Mrs. Lizzie Phillips.....	Services as housekeeper Sanitarium hospital, Sept. 30 to Oct. 30, 1898.....	25.00
October.....	31	1898	5910	Postal Telegraph company.....	For telegrams to and from adjutant-general's office.....	30.18
October.....	31	1898	5911	Western Union Telegraph company.....	For telegrams to and from executive department.....	23.00
November.....	11	1898	5996	Mrs. Redingshafer.....	For civilian employees Red Cross hospital, Sept. 30 to Nov. 1, 1898.....	31.00
November.....	11	1898	5997	Essie Smith.....	For civilian employees Red Cross hospital, Sept. 30 to Nov. 1, 1898.....	31.00
November.....	11	1898	5998	Corra C. McEivaine.....	For civilian employees Red Cross hospital, Sept. 30 to Nov. 1, 1898.....	31.00
November.....	11	1898	5999	Dorothy Hedderman.....	For civilian employees Red Cross hospital, Sept. 30 to Nov. 1, 1898.....	31.00
November.....	11	1898	5990	Mary L. Eckert.....	For civilian employees Red Cross hospital, Sept. 30 to Nov. 1, 1898.....	7.00
November.....	11	1898	5991	John Evans.....	For civilian employees Red Cross hospital, Sept. 30 to Nov. 1, 1898.....	31.00
November.....	11	1898	5992	Bernie Dadd.....	For civilian employees Red Cross hospital, Sept. 30 to Nov. 1, 1898.....	46.00
November.....	11	1898	5993	John Evans.....	For civilian employees Red Cross hospital, Sept. 30 to Nov. 1, 1898.....	17.50
November.....	11	1898	5994	E. W. Inness.....	For civilian employees Red Cross hospital, Sept. 30 to Nov. 1, 1898.....	15.33
November.....	11	1898	5995	Charles Walton.....	For civilian employees Red Cross hospital, Sept. 30 to Nov. 1, 1898.....	18.00
November.....	11	1898	5996	M. Magee.....	For civilian employees Red Cross hospital, Sept. 30 to Nov. 1, 1898.....	31.00
November.....	11	1898	5997	Mrs. Emma Carr.....	For civilian employees Red Cross hospital, Sept. 30 to Nov. 1, 1898.....	19.00
November.....	11	1898	5998	May Devore.....	For civilian employees Red Cross hospital, Sept. 30 to Nov. 1, 1898.....	15.33
November.....	11	1898	5999	Grace Farrington.....	For civilian employees Red Cross hospital, Sept. 30 to Nov. 1, 1898.....	9.50
November.....	11	1898	6000	Dora Young.....	For civilian employees Red Cross hospital, Sept. 30 to Nov. 1, 1898.....	8.66
November.....	11	1898	6001	R. W. Sperry.....	For civilian employees Red Cross hospital, Sept. 30 to Nov. 1, 1898.....	41.00
November.....	11	1898	6002	Edith Johnson.....	For civilian employees Red Cross hospital, Sept. 30 to Nov. 1, 1898.....	4.56
November.....	11	1898	6003	Burton Robbins.....	For civilian employees Red Cross hospital, Sept. 30 to Nov. 1, 1898.....	30.00
November.....	11	1898	6004	Des Moines Drug company.....	For drugs furnished Red Cross hospital.....	34.40
November.....	11	1898	6005	Wise ice company.....	For ice furnished Camp McKinley hospital.....	161.01
November.....	11	1898	6006	Western Union Telegraph company.....	For telegrams for Red Cross hospital for October, 1898.....	1.62
November.....	11	1898	6007	Chase Bros.....	For groceries furnished Red Cross hospital.....	17.50
November.....	11	1898	6011	J. W. Watson.....	For milk furnished Red Cross hospital.....	15.52
November.....	11	1898	6012	Fulton market.....	For merchandise furnished Red Cross hospital.....	5.70
November.....	11	1898	6013	A. W. Harding.....	For milk furnished Red Cross hospital.....	15.33
November.....	11	1898	6014	Lizzie Phillips.....	For additional pay as housekeeper at sanitarium.....	11.00
November.....	16	1898	6101	Western Union Telegraph company.....	For telegrams to adjutant-general's department for October, 1898.....	11.25
November.....	16	1898	6102	John W. Monarch.....	For hacks and livery furnished Red Cross hospital.....	21.60
November.....	16	1898	6103	Henry Frick and son.....	For cleaning and repairing clothing--state property.....	9.28
November.....	16	1898	6104	A. R. Maxwell, jailor.....	For boarding prisoners for court-martial.....	9.00
November.....	16	1898	6105	O. K. Ransom, treasurer.....	For transportation soldiers on sick leave from hospital.....	19.42
November.....	16	1898	6106	S. S. Dewart, assistant treasurer.....	For transportation volunteers on furlough by B. C. E. & N. Ry.....	11.00

STATEMENT No. 26—CONTINUED.

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BIENNIAL REPORT OF THE

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.				
November..	16	1898	6107	J. F. Titus, treasurer.	For transportation volunteers on furlough by Illinois Central Ry.	\$ 151.70
November..	16	1898	6108	C. O. Kallman, treasurer.	For transportation volunteers on furlough by C. G. W. Ry.	87.27
November..	16	1898	6109	M. M. Kirkman, treasurer.	For transportation volunteers on sick leave by C. & N.-W. Ry.	119.55
November..	16	1898	6110	J. F. Titus, treasurer.	For transportation volunteers on sick leave by Illinois Central Ry.	45.91
November..	16	1898	6111	C. H. Spaulding.	For board and lodging recruits Company D, First regiment.	65.75
November..	16	1898	6112	H. C. Stewart, manager.	Transportation volunteers on leave of absence by O., I. & Dak. Ry.	1.00
November..	16	1898	6113	S. S. Dorwart, assistant treasurer.	For transportation volunteers on sick leave from hospital.	11.15
November..	16	1898	6114	M. M. Kirkman, treasurer.	For transportation volunteers on furlough.	267.37
November..	28	1898	6185	J. B. Webster.	For services as nurse at Red Cross hospital for October, 1898.	23.00
November..	28	1898	6186	N. T. Weston, M. D.	For services as contract physician at Red Cross hospital.	125.00
November..	28	1898	6187	Capt. D. W. Harvey.	For pay of Company D, Fiftieth Iowa Infantry at Camp McKinley.	44.33
November..	28	1898	6194	C. E. Ford, manager.	For groceries furnished Red Cross hospital.	602.18
November..	28	1898	6195	C. E. Ford, manager.	For groceries furnished Red Cross hospital.	276.53
November..	28	1898	6196	C. E. Ford, manager.	For meats, etc., furnished Red Cross hospital.	107.60
November..	28	1898	6197	Louis Peterson, Co. B, 50th Iowa.	For refund for railroad fare from Rolfe to Des Moines.	1.08
November..	28	1898	6198	Wm. Rhoads.	For refund for railroad fare from Ft. Dodge to Des Moines.	89
November..	30	1898	6397	Western Union Telegraph company.	For telegrams from government department.	15.72
November..	30	1898	6398	Dockstader & Wilkins.	For muslins and materials furnished Iowa volunteers.	12.98
November..	30	1898	6399	E. W. Smith company.	For services opening safe at Red Cross hospital.	3.00
November..	30	1898	6400	Norman Lichty.	For drugs and medicine furnished Red Cross hospital.	10.89
November..	30	1898	6401	E. W. Powers, M. D.	For expense to Jacksonville, Fla.; inspection ordered by governor.	140.00
November..	30	1898	6402	E. D. Reid and C. H. Vernon.	For expense, transportation of volunteers.	9.60
November..	30	1898	6403	D. Evans.	For provisions, etc., for use of Red Cross hospital.	29.15
November..	30	1898	6404	Dr. Eli Grimes.	For services disinfecting Cottage hospital for use of Iowa Vol.	77.00
November..	30	1898	6405	J. F. Irving, auditor.	For transportation furnished Iowa Vol. by C., Ft. M. and D. M. Ry.	1.10
November..	30	1898	6406	Maj. A. C. Bergen.	For freight charges on horses from Des Moines to Sioux City.	7.84
November..	30	1898	6407	Wells-Fargo Express company.	For express on packages from Des Moines to Lexington, Ky.	2.25
December..	5	1898	6481	Mrs. L. Phillips.	For civilians employed at Red Cross hospital.	20.00
December..	5	1898	6482	Bernie Dean.	For civilians employed at Red Cross hospital.	52.60
December..	5	1898	6483	Rebecca Meyer.	For civilians employed at Red Cross hospital.	20.00
December..	5	1898	6484	Essie Smith.	For civilians employed at Red Cross hospital.	12.00
December..	5	1898	6485	Mary Devore.	For civilians employed at Red Cross hospital.	1.33
December..	5	1898	6486	Dorothy Hedderman.	For civilians employed at Red Cross hospital.	2.00
December..	5	1898	6487	Frank Olmsted.	For civilians employed at Red Cross hospital.	9.34
December..	5	1898	6488	E. W. Inniss.	For civilians employed at Red Cross hospital.	20.00
December..	5	1898	6489	John Evans.	For civilians employed at Red Cross hospital.	30.00
December..	5	1898	6490	Chas. Walton.	For civilians employed at Red Cross hospital.	24.00
December..	5	1898	6491	Myrtle Bright.	For civilians employed at Red Cross hospital.	15.00
December..	5	1898	6492	Grace Farrington.	For civilians employed at Red Cross hospital.	1.00

December..	5	1898	6493	Docia Young.	For civilians employed at Red Cross hospital.	20.00
December..	5	1898	6494	Edith Johnson.	For civilians employed at Red Cross hospital.	7.98
December..	5	1898	6495	Mary Eckert.	For civilians employed at Red Cross hospital.	30.00
December..	5	1898	6496	B. M. Sperry.	For civilians employed at Red Cross hospital.	23.00
December..	5	1898	6497	Mary Redlingshafer.	For civilians employed at Red Cross hospital.	30.00
December..	5	1898	6498	Oora A. McElvalne.	For civilians employed at Red Cross hospital.	30.00
December..	5	1898	6499	S. Burton Robbins.	For civilians employed at Red Cross hospital.	30.00
December..	5	1898	6500	Mrs. Bernice Dean.	For civilians employed at Red Cross hospital.	7.50
December..	5	1898	6501	Mrs. Eva Larkins.	For civilians employed at Red Cross hospital.	80.00
December..	5	1898	6502	Mrs. Eva Larkins.	For civilians employed at Red Cross hospital.	4.00
December..	5	1898	6503	M. Cash.	For civilians employed at Red Cross hospital.	30.00
December..	5	1898	6504	Jessie B. Thomas.	For civilians employed at Red Cross hospital.	7.00
December..	5	1898	6505	Anna Bates.	For civilians employed at Red Cross hospital.	2.50
December..	5	1898	6506	Chas. R. Collins.	For civilians employed at Red Cross hospital.	8.00
December..	5	1898	6507	Lana Dean.	For civilians employed at Red Cross hospital.	9.50
December..	5	1898	6508	Mrs. L. Phillips.	For civilians employed at Red Cross hospital.	7.00
December..	5	1898	6509	Dock Van Nordstrand.	For civilians employed at Red Cross hospital.	3.00
December..	5	1898	6510	J. W. Anderson.	For milk furnished Red Cross hospital.	11.25
December..	5	1898	6511	N. T. Weston, M. D.	For services as physician at Red Cross hospital.	125.00
December..	5	1898	6512	Virginia A. Sullivan.	For refund for transportation from Davenport to Des Moines, and carriage hire.	5.75
December..	5	1898	6513	Chase Bros.	For groceries furnished Red Cross hospital.	452.16
December..	5	1898	6514	Harding Ice Cream company.	For cream furnished Red Cross hospital for November, 1898.	107.10
December..	7	1898	6555	Norman Lichty.	For drugs furnished Red Cross hospital.	190.57
December..	7	1898	6556	Standard Oil company.	For oils furnished Camp McKinley.	4.63
December..	7	1898	6557	Tim Bricks.	For meats furnished Camp McKinley.	8.00
December..	7	1898	6558	Western Union Telegraph company.	For telegraphing by Hyde Park Sanitarium.	.80
December..	7	1898	6559	H. D. Thompson, treasurer.	For transportation furnished Iowa volunteers.	13.71
December..	7	1898	6560	M. M. Kirkman, treasurer.	For transportation furnished Iowa volunteers.	633.59
December..	7	1898	6561	F. G. Ramsey, treasurer.	For transportation furnished Iowa Vol. by C., M. & St. Paul Ry.	94.88
December..	7	1898	6562	J. F. Elder, assistant treasurer.	For transportation furnished Iowa Vol. by Keokuk & Western Ry.	3.90
December..	7	1898	6563	J. Warwick, auditor.	For transportation furnished Iowa Vol. by Mason City & Ft. D. R'y.	7.55
December..	7	1898	6564	Joseph Gaskell, assistant treasurer.	For transportation furnished Iowa Vol. by C., Ft. M. & D. M. Ry.	2.12
December..	7	1898	6565	J. P. Irving, auditor.	For transportation furnished Iowa Vol. by C., Ft. M. & D. M. Ry.	4.40
December..	7	1898	6566	J. F. Elder, assistant treasurer.	For transportation furnished Iowa Vol. by Keokuk & Western Ry.	5.36
December..	7	1898	6567	J. F. Elder, assistant treasurer.	For transportation furnished Iowa Vol. by Keokuk & Western Ry.	393.34
December..	7	1898	6568	J. F. Elder, assistant treasurer.	For transportation furnished Iowa Vol. by Keokuk & Western Ry.	15.24
December..	7	1898	6569	Jennie Reiderman.	For refund for transportation to Des Moines.	7.86
December..	7	1898	6570	S. S. Dorwart, assistant treasurer.	For transportation furnished Iowa Vol. by B., C., R. & N. Ry.	8.83
December..	7	1898	6571	T. J. Fletcher, treasurer.	For transportation furnished Iowa Vol. by Iowa Central Ry.	138.10
December..	14	1898	6626	J. W. Monarch.	For use of hacks for Red Cross hospital.	21.50
December..	14	1898	6627	Joseph Gaskell, assistant treasurer.	For transportation furnished Iowa Vol. by M. & St. Louis Ry.	40.62
December..	14	1898	6628	T. J. Fletcher, treasurer.	For transportation furnished Iowa Vol. by Iowa Central Ry.	.47
December..	14	1898	6630	Des Moines Drug company.	For medicines and supplies furnished Red Cross hospital.	39.72
December..	14	1898	6633	J. F. Elder, assistant treasurer.	For transportation furnished Iowa Vol. by Keokuk & Western Ry.	271.83
December..	14	1898	6634	Col. E. E. Lambert.	For freight on horses, Des Moines to Newton.	3.64
December..	14	1898	6635	F. G. Ramsey, treasurer.	For transportation furnished Iowa Vol. by C., M. & St. Paul Ry.	118.57
December..	14	1898	6636	J. P. Irving, auditor.	For transportation furnished Iowa Vol. by C., Ft. M. & D. M. Ry.	4.00
December..	14	1898	6637	J. F. Titus, treasurer.	For transportation furnished Iowa Vol. by Illinois Central Ry.	402.81
December..	14	1898	6638	C. P. Nash, treasurer.	For transportation furnished Iowa Vol. by St. Paul, M. & O. Ry.	10.39

AUDITOR OF STATE.

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STATEMENT No. 27—CONTINUED.

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BIENNIAL REPORT OF THE

AUDITOR OF STATE.

105

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	ON WHAT ACCOUNT.	AMOUNT.
Month.	Day.	Year.				
December	23	1898	6721	Melvin H. Byers, adjutant-general.	For cash advanced in payment of claims.	\$ 34.45
December	23	1898	6722	Olara Whiteside	For services at Red Cross hospital	5.50
December	23	1898	6723	J. F. Elder, assistant treasurer.	For transportation of Iowa Vol. by Keokuk & Western railway.	18.78
December	23	1898	6724	Des Moines Tent and Awning Co.	For making powder sacks for Iowa volunteers.	1.50
December	23	1898	6725	White Line Transfer company.	For freight and drayage from Camp McKinley.	27.40
December	23	1898	6727	A. W. Wheelock.	For supplies furnished Red Cross hospital.	11.23
December	23	1898	6728	Henry Egbert.	For expenses, trip to Jacksonville, Fla., by order of governor.	135.95
December	23	1898	6731	Western Union Telegraph company.	For telegrams to and from adjutant-general's office.	6.71
December	24	1898	6762	American Laundry.	For washing bedding at Red Cross hospital.	300.00
December	24	1898	6763	C. O. Kalman, treasurer.	For transportation of Iowa Vol. by Chicago Great Western Ry.	144.16
December	24	1898	6764	Joseph Gaskell, assistant treasurer.	For transportation of Iowa volunteers by M. & St. Louis railway.	1.16
January	6	1899	7063	Robt Stribling	For error in pay roll of Company G, Fiftyeth Iowa volunteers.	5.20
January	6	1899	7064	Lieut. Claude Sweinhart.	For services as engineer and signal officer of Second regiment, Iowa National Guards, from April 26th to May 14, 1898.	74.88
January	6	1899	7065	T. J. Fletcher, treasurer.	For transportation of Iowa volunteers by Iowa Central railway.	.11
January	6	1899	7066	T. J. Fletcher, treasurer.	For transportation of Iowa volunteers by Iowa Central railway.	15.82
January	6	1899	7067	H. O. Thompson, treasurer.	For transportation of Iowa volunteers by D. M. & N.-W. railway.	7.52
January	6	1899	7068	F. G. Ramsey, treasurer.	For transportation of Iowa volunteers by C. M. & St. P. railway.	8.78
January	6	1899	7069	Dr. R. A. Patchen.	For services at Red Cross hospital.	370.00
January	11	1899	7120	Fritts & Wiehl.	For medicine furnished Fifty-second regiment.	87.20
January	11	1899	7121	F. J. Ramsey, treasurer.	For transportation furnished sick soldiers—special train, Chicago, Milwaukee & St. Paul railway.	105.00
January	17	1899	7218	W. R. Kirk.	For freight charges on horse.	9.50
January	17	1899	7219	J. H. Sturgis, assistant treasurer.	For transportation furnished Iowa volunteers.	13.34
January	17	1899	7220	J. W. Patrick.	For conveying sick from Camp McKinley to Red Cross hospital.	3.00
January	17	1899	7221	J. F. Elder, assistant treasurer.	For transportation of Iowa volunteers by Keokuk & Western R'y.	11.56
January	17	1899	7222	S. L. Moore.	For money advanced for transportation of Co. D, 52d regiment.	21.50
January	24	1899	7251	M. M. Kirkman.	For transportation furnished Iowa volunteers by C. & N.-W. Ry.	62.00
January	24	1899	7252	W. J. Fabian, treasurer.	For transportation furnished Iowa volunteers by C. B. & Q. Ry.	19.54
January	24	1899	7253	W. J. Fabian, treasurer.	For transportation furnished Iowa volunteers by C. B. & Q. Ry.	812.19
January	24	1899	7254	T. J. Fletcher, treasurer.	For transportation furnished Iowa Vol. by Iowa Central Ry.	165.75
January	24	1899	7255	J. F. Titus, treasurer.	For transportation furnished Iowa Vol. by Illinois Central Ry.	12.59
January	24	1899	7256	H. Visscher, assistant treasurer.	For transportation furnished Iowa Vol. by O. & St. L. Railway.	1.49
January	25	1899	7272	Ivory Cook.	For transportation furnished members of Co. G, 50th Regt. Ia. Vol.	2.78
January	25	1899	7273	Globe Machinery Supply company.	For oil for Red Cross hospital.	.80
January	25	1899	7274	Lieut. W. E. McMurray.	For pay for services at Camp McKinley as second lieutenant of Company L, second regiment Iowa National Guard.	66.13
February	20	1899	7704	Lieut. W. M. McKercher.	For services as quartermaster of Fourth Regt. at Camp McKinley.	41.60
February	20	1899	7705	S. S. Dorwart, treasurer.	For transportation of Iowa volunteers by B., O. R. & N. Railway.	4.79
February	20	1899	7706	H. Visscher, treasurer.	For transportation of Iowa volunteers by O. & St. L. Railway.	2.98
February	20	1899	7707	Western Union Telegraph company.	For telegraphing to and from adjutant-general's department.	2.40
February	20	1899	7708	W. J. Fabian, cashier.	For transportation of Iowa volunteers by C. B. & Q. Railway.	2.11
February	20	1899	7709	J. D. Seeberger.	For hardware furnished for Camp McKinley.	2.05
February	20	1899	7710	Guy McNary.	For transportation furnished members of Fifty-second regiment.	2.07
February	20	1899	7711	F. G. Ranney, treasurer.	For transportation furnished Iowa Vol. by C. M. & St. P. Ry.	0.39
February	20	1899	7712	Wells Fargo Express company.	For express on packages to Washington, D. C.	2.20
March	9	1899	8056	F. E. Hayne, treasurer.	For transportation of Iowa volunteers by C. R. I. & P. Railway.	3,141.16
March	9	1899	8057	M. M. Kirkman, second vice-president.	For transportation of Iowa volunteers by C. & N. W. Railway.	30.92
March	11	1899	8091	H. Visscher, assistant treasurer.	For transportation of Iowa volunteers by O. & St. L. Railway.	2.98
March	11	1899	8092	M. M. Kirkman, second vice-president.	For transportation of Iowa volunteers by C. & N. W. Railway.	1.89
March	11	1899	8093	W. J. Fabian, cashier.	For transportation of Iowa volunteers by C. B. & Q. Railway.	1.09
March	11	1899	8094	J. H. Deemer.	For work on electric light wire at Camp McKinley.	7.43
March	11	1899	8095	C. P. Nash, treasurer.	For transportation of Iowa volunteers by C. St. P. & M. & O. Ry.	1.28
March	11	1899	8096	Clara L. Craine.	For transportation and carriage hire to Red Cross hospital.	5.75
March	11	1899	8097	J. E. Brumbaugh.	For services at Camp McKinley.	6.72
March	20	1899	8204	White Line Transfer company.	For use of team and transfer wagon.	9.00
March	20	1899	8205	F. G. Ranney, treasurer.	For transportation of Iowa volunteers by C. M. & St. P. Railway.	1.57
March	31	1899	8425	Lewis E. Bolton.	For hardware furnished Camp McKinley.	6.50
March	31	1899	8426	C. O. Kalman, treasurer.	For transportation of Iowa volunteers by C. G. W. Railway.	2.05
April	11	1899	8554	John C. Ferris.	For balance due on pay as sergeant of Co. D, Fifty-second Regt.	5.80
April	11	1899	8555	James Rule.	For freight on horse.	6.34
April	17	1899	8601	Iowa State Agricultural Society.	For use of state fair grounds and buildings as rendezvous for United States volunteers.	2,948.63
April	26	1899	8673	Henry Freckley & Son.	For renovating and washing bed sacks used by Vol. at Camp McK.	60.90
April	26	1899	8674	Ohl, Burlington & Quincy R. R. Co.	For use, wear and tear of building and furniture at Camp McKinley for hospital.	110.00
April	26	1899	8675	Marken & Walter.	For travel rations purchased by Company D, Fifty-second regiment, Hampton to Des Moines.	8.50
April	26	1899	8676	Frank Wesson.	For pay as rejected member of Company D, Second regiment, Iowa National Guard at Camp McKinley.	9.88
April	26	1899	8677	W. F. McDill.	For services in Company A, Fifty-first regiment.	15.60
April	26	1899	8678	Ray E. McElvey.	For services in Company G, Second regiment.	7.80
May	3	1899	8958	Des Moines News.	For cablegram from Manila in response to one from Gov. Shaw.	48.80
May	3	1899	8960	Wabash Railroad company.	For transportation of Iowa volunteers.	106.35
May	31	1899	9313	St. L. Keokuk & North-Western Ry.	For transportation of officers and men of 50th Iowa Vol. Infy.	241.90
May	31	1899	9314	C. B. & K. C. Railway company.	For transportation F. O. Moore of Fiftyeth Iowa Vol. Infy.	1.43
June	9	1899	9444	Western Union Telegraph company.	For cablegram to Manila.	19.52
Total.						\$ 141,509.43

STATEMENT No. 28.

Showing the number, date and amount of warrants issued to reimburse members of the Second and Third Iowa infantry for grey uniforms purchased during the war, as provided by chapter No. 153, section 1, of the Twenty-sixth General Assembly.

DATE OF ISSUE				TO WHOM ISSUED.	Company.	No. of regt-ment.	Amount paid.
Month.	Day.	Year.	Number of warrant.				
Aug...	27	1896	9584	John S. Littler.....	G	3d	\$ 14 25
Nov...	12	1896	10955	Elwood Williams.....	E	2d	14 25
Nov...	12	1896	10956	Philip Taylor.....	B	3d	14 25
Nov...	12	1896	10957	Henry Pearson.....	B	3d	14 25
Nov...	12	1896	10958	Joseph W. Ourl.....	B	2d	14 25
Nov...	12	1896	10959	Jas. McAnulty.....	A & F	2d	14 25
Nov...	12	1896	10960	Wm. H. Hoxie.....	D	2d	14 25
Nov...	12	1896	10961	Edward L. Marsh.....	D	2d	14 25
Nov...	12	1896	10962	Joseph L. Richardson.....	D	2d	14 25
Nov...	12	1896	10963	John Laybold.....	D	2d	14 25
Nov...	12	1896	10964	Wm. H. Munger.....	A	3d	14 25
Nov...	12	1896	10965	Thomas Forbush.....	A	3d	14 25
Nov...	12	1896	10966	John B. Craig.....	A	3d	14 25
Nov...	24	1896	11128	John T. Bateman.....	C	3d	14 25
Nov...	24	1896	11129	Samuel C. Olosin.....	F	3d	14 25
Nov...	24	1896	11130	John M. Dreffield.....	B	2d	14 25
Nov...	24	1896	11131	Robert Hall.....	A	2d	14 25
Nov...	24	1896	11132	Chas. W. Rapp.....	H	3d	14 25
Nov...	24	1896	11133	Leander D. Boone.....	E	3d	14 25
Nov...	24	1896	11134	R. B. Vermilya.....	G	2d	14 25
Nov...	24	1896	11135	Chas. E. Curran.....	K	2d	14 25
Nov...	24	1896	11136	David H. Clark.....	O	2d	14 25
Nov...	24	1896	11137	Thomas J. Parrott.....	A	2d	14 25
Nov...	24	1896	11138	Chas. F. Albright.....	K	2d	14 25
Dec...	1	1896	11328	Andr-w S. Sprague.....	H	3d	14 25
Dec...	1	1896	11329	Frank W. Kasper.....	O	3d	14 25
Dec...	1	1896	11330	Jno. D. Parks.....	H	3d	14 25
Dec...	1	1896	11331	Wm. C. Holden.....	K	3d	14 25
Dec...	1	1896	11332	Joseph N. Johnson.....	F	3d	14 25
Dec...	1	1896	11333	Emanuel Ream.....	B	3d	14 25
Dec...	1	1896	11334	Mrs. J. H. Jackson.....	B	3d	14 25
Dec...	1	1896	11335	Robert Highly.....	B	2d	14 25
Dec...	1	1896	11336	John D. McCrellias.....	B	2d	14 25
Dec...	1	1896	11337	Ephraim Cochran.....	H	2d	14 25
Dec...	1	1896	11338	Wm. H. H. Van Dyke.....	B	2d	14 25
Dec...	7	1896	11429	Geo. K. Spencer.....	H	2d	14 25
Dec...	7	1896	11430	Jerry J. Goodwin.....	B	2d	14 25
Dec...	7	1896	11431	Mrs. Lizzie A. Brock.....	A	2d	14 25
Dec...	7	1896	11432	Matthew G. Hammill.....	K	2d	14 25
Dec...	7	1896	11433	Henry J. Denton.....	K	3d	14 25
Dec...	7	1896	11434	John S. Patton.....	K	3d	14 25
Dec...	9	1896	11476	Sheridan R. Tracy.....	B	2d	14 25
Dec...	9	1896	11477	Wm. C. Dicus.....	E	2d	14 25
Dec...	9	1896	11478	Marie E. Burgert.....	F	2d	14 25
Dec...	9	1896	11479	Isaac Gambel.....	I	2d	14 25
Dec...	9	1896	11480	Mary A. Ingersoll.....	H	3d	14 25
Dec...	15	1896	11513	Edward H. F. Christiansen.....	I	2d	14 25
Dec...	15	1896	11514	Aaron Lindley.....	I	2d	14 25
Dec...	15	1896	11515	Joseph W. Call.....	H	2d	14 25
Dec...	15	1896	11516	Daniel P. Donnell.....	F	3d	14 25
Dec...	15	1896	11517	Elbert Sisson.....	H	2d	14 25
Dec...	15	1896	11518	Peter J. Tharp.....	F	2d	14 25
Dec...	15	1896	11519	Sara E. Patterson.....	G	2d	14 25

STATEMENT No. 28—CONTINUED.

DATE OF ISSUE.			Number of warrant.	TO WHOM ISSUED.	Company.	No. of regt-ment.	Amount paid.
Month.	Day.	Year.					
Dec...	15	1896	11520	Jane N. Spencer.....	B	2d	\$ 14 25
Dec...	15	1896	11521	Rebecca A. Doolittle.....	B	2d	14 25
Dec...	15	1896	11522	M. B. Smullenburg.....	B	2d	14 25
Dec...	15	1896	11523	Geo. W. Blake.....	K	2d	14 25
Dec...	18	1896	11592	John W. Kirkendall.....	E	2d	14 25
Dec...	18	1896	11593	Junnus A. Parmlee.....	B	3d	14 25
Dec...	18	1896	11594	Thomas G. Kelly.....	B	2d	14 25
Dec...	18	1896	11595	Zumri H. Howe.....	B	2d	14 25
Dec...	21	1896	11622	Stephen Etherton.....	G	3d	14 25
Dec...	21	1896	11623	Moses Kettering.....	H	2d	14 25
Dec...	21	1896	11624	Ephraim Farrington.....	G	2d	14 25
Dec...	21	1896	11625	Solomon Boehm.....	F	2d	14 25
Dec...	21	1896	11626	David J. Brown.....	O	2d	14 25
Dec...	21	1896	11627	Mary A. Meredith.....	B	2d	14 25
Jan...	5	1897	11876	Samuel Todd.....	B	2d	14 25
Jan...	5	1897	11877	Aurellas J. Quinn.....	B	2d	14 25
Jan...	5	1897	11878	Peter Heckert.....	B	2d	14 25
Jan...	5	1897	11879	Wm. Michael.....	G	3d	14 25
Jan...	5	1897	11880	Jacob Morehead.....	D	2d	14 25
Jan...	5	1897	11881	Hugh Taylor.....	I	2d	14 25
Jan...	5	1897	11882	Edward Corcoran.....	O	2d	14 25
Jan...	5	1897	11883	Geo. Mesecher.....	I	2d	14 25
Jan...	5	1897	11884	Henry F. Miller.....	I	2d	14 25
Jan...	5	1897	11885	Benjamin P. Dawson.....	K	2d	14 25
Jan...	5	1897	11886	Edward Humphrey.....	O	2d	14 25
Jan...	5	1897	11887	Wm. H. Hutchinson.....	O	3d	14 25
Jan...	5	1897	11888	Jas. M. Miller.....	H	2d	14 25
Jan...	25	1897	12205	Joseph N. Tultewiller.....	F	2d	14 25
Jan...	25	1897	12206	W. G. Stark.....	B	2d	14 25
Jan...	25	1897	12207	Bartley Coyne.....	K	2d	14 25
Jan...	25	1897	12208	Hugh Fulton.....	O	3d	14 25
Jan...	25	1897	12209	Jas. Young.....	E	3d	14 25
Jan...	25	1897	12210	Ernest Bluhdorns.....	A	3d	14 25
Feb...	11	1897	12672	Albert A. Barnes.....	B	2d	14 25
Feb...	11	1897	12673	John D. Bosworth.....	A	2d	14 25
Feb...	11	1897	12674	David Yant.....	D	2d	14 25
Feb...	11	1897	12675	Wm. Yours.....	B	2d	14 25
Feb...	11	1897	12676	Eliza Bakeman.....	F	2d	14 25
Feb...	11	1897	12677	Sarah Hill.....	E	2d	14 25
Feb...	23	1897	12886	Daniel McCall.....	F	3d	14 25
Feb...	23	1897	12887	Jas. M. Jones.....	B	2d	14 25
March...	3	1897	13225	Robert A. Riggin.....	F	2d	14 25
March...	22	1897	13477	John W. Long.....	A	2d	14 25
March...	22	1897	13478	Adelaide Oribbs.....	I	2d	14 25
March...	22	1897	13479	Edward M. Manning.....	B	2d	14 25
April...	17	1897	14106	Jas. A. Downing.....	T	3d	14 25
May...	3	1897	14492	Jas. A. Cease.....	O	2d	14 25
May...	3	1897	14493	Nathan N. Mosher.....	G	3d	14 25
May...	3	1897	14494	Simon V. Davis.....	U	3d	14 25
May...	3	1897	14495	Flemming L. Tannehill.....	G	2d	14 25
June...	14	1897	15333	Jas. H. McClure.....	K	2d	14 25
June...	14	1897	15334	Wm. Douglass.....	A	2d	14 25
June...	14	1897	15335	Martin V. B. Groves.....	I	2d	14 25
July...	7	1897	15749	W. M. Johnston.....	B	2d	14 25
Sept...	24	1897	16855	John H. Earle.....	A	3d	14 25
March...	3	1898	186	Jas. Ross.....	O	3d	14 25
April...	12	1899	8576	Geo. G. Whittier.....	I	3d	14 25
				Total.....			\$1,567.50

STATEMENT No. 29.

Showing amounts in hands of county treasurers, belonging to the state,
on the first day of July, 1899, as reported by them to the auditor of state.

COUNTY.	General revenue.	Special university tax.	Insane fund.	Orphan's Home.	CLOTHING FUND.			
					College for the Blind.	School for the Deaf.	Institution for Feeble-Minded Children.	Total.
Adair.....	\$ 280.88	\$ 8.16						\$ 289.04
Adams.....	144.83	4.51	\$ 22.57					171.60
Allamakee.....	140.63	4.38	2,315.89					2,360.90
Appanoose.....	180.19	5.29	1,944.80					2,130.88
Audubon.....	295.64	8.71						304.35
Benton.....	135.41	4.18						139.59
Black Hawk.....	218.99	6.70						225.69
Boone.....	158.28	4.82		\$ 130.82	\$ 4.50			297.92
Bremer.....	67.67	2.09						69.76
Buchanan.....	133.04	3.73						136.77
Buena Vista.....	155.80	4.81						161.61
Butler.....	88.31	2.63		111.65	23.80	\$ 29.56	\$ 21.00	271.85
Calhoun.....	191.05	5.92						196.97
Carroll.....		4.70						4.70
Cass.....	111.25	9.63						120.88
Cedar.....	124.11	4.19						128.30
Cerro Gordo.....	170.78	5.24		26.00				196.02
Cherokee.....	158.25	4.79						163.04
Chickasaw.....	92.51	2.78						95.29
Clarke.....	109.05	3.07						112.12
Clay.....	173.40	4.90						178.30
Clayton.....	160.64	5.02						165.66
Clinton.....	353.37	7.93			30.00	38.33	53.73	386.26
Crawford.....	127.94	4.00						131.94
Dallas.....	166.23	5.13						171.36
Davis.....	151.12	4.71						155.83
Decatur.....	126.79	4.87						131.66
Delaware.....	127.94	4.00		27.97				154.91
Des Moines.....	124.19	4.18						128.37
Dickinson.....	61.29	1.90						63.19
Dubuque.....	3,360.30	104.85						3,465.15
Emmet.....	73.03	2.30						75.33
Fayette.....	246.54	7.63		210.00		35.21	20.02	431.60
Floyd.....	153.41	4.58						157.99
Franklin.....	70.20	2.47		86.15				156.35
Fremont.....	131.43	3.37						134.79
Greene.....	274.25	8.49						282.74
Grundy.....	74.60	3.34		591.30				665.94
Guthrie.....	223.28	6.99						230.27
Hamilton.....	317.68	9.90						327.58
Hancock.....	170.00	5.00						175.00
Hardin.....	154.90	4.25						159.15
Harrison.....	219.43	8.81	2,502.64					2,420.88
Henry.....	163.03	5.01		10.00				173.03
Howard.....	182.84	5.71		20.00			.60	208.55
Humboldt.....	142.81	4.29						147.10
Ia.....	60.50	1.77						62.27
Jackson.....	83.27	2.60						85.87
Jasper.....	151.97	5.70						157.67
Jefferson.....	63.69	1.95						65.64
Johnson.....	315.04	9.73						324.77
Jones.....	78.49	2.38			20.00	.85	9.46	108.25
Keeok.....	155.60	4.70					44.13	160.40
Kossuth.....	100.00	3.20						103.20

STATEMENT No. 29—CONTINUED.

COUNTY.	General revenue.	Special university tax.	Insane fund.	Orphan's Home.	CLOTHING FUND.				Total.
					College for the Blind.	School for the Deaf.	Institution for Feeble-minded Children.		
Lee	341.52	10.67						352.19	
Linn	546.54	16.83	631.10					1,194.47	
Louisa	56.41	1.77						58.18	
Lucas	120.09	3.71						123.80	
Lyon	85.69	2.67						88.36	
Madison	197.56	4.92						202.48	
Mahaska	138.38	4.36						142.74	
Marion	171.04	5.32						176.36	
Marshall	210.76	4.48			7.76			218.00	
Mills	101.18	3.16						104.34	
Mitchell	96.85	2.97					7.59	99.41	
Monona	149.78	14.14						163.92	
Monroe	125.56	3.93						129.49	
Montgomery	156.15	4.67						160.82	
Muscatine	92.37	3.88						96.25	
O'Brien	48.73	1.80						50.53	
Oceola	140.59	4.27						144.86	
Page	156.53	4.86						161.39	
Palo Alto	96.50	3.02						99.52	
Plymouth	233.78	7.67						241.45	
Pocahontas	47.48	1.49						48.97	
Polk	300.84	23.87			100.00			403.71	
Pottawattamie	726.81	44.70	2,413.73	90.00		38.85	149.49	3,423.58	
Poweshiek	142.80	4.44						147.24	
Ringgold	328.55	6.89						335.44	
Rock	172.31	6.85						179.16	
Scott	988.50	30.89		966.67	1.50	23.00		1,950.61	
Shelby	153.38	4.79		80.00			15.12	243.29	
Sioux									
Story	126.37	4.28		30.00				156.65	
Tama	238.37	7.50						245.87	
Taylor	246.25	8.80						255.05	
Union	194.04	6.94						200.98	
Van Buren	116.95	7.93						124.88	
Wapello	167.58	5.91						173.49	
Warren	273.15	8.84						281.99	
Washington	292.02	8.91						300.93	
Wayne	122.85	4.13						126.98	
Webster	315.62	9.96	1,692.80		70.00			2,088.38	
Winnebago	128.03	4.16						132.19	
Winneshek	147.92	4.61						152.53	
Woodbury	557.61	17.43	1,590.43					2,145.47	
Worth	45.45	1.43		8.88			8.86	54.62	
Wright	90.56	3.10						93.66	
Total	\$21,577.00	\$9,766.78	\$13,268.13	\$1,653.75	\$ 0.41	\$170.86	\$319.38	\$37,781.31	

Total.....\$21,577.00 \$707.78 \$12,282.18 \$1,653.75 \$1,61.41 \$170.86 \$310.38 \$17,781.31

STATEMENT No. 30.

Real estate and notes belonging to general revenue.

District township of Saylorville, school order (10 per cent)	\$ 77.00
Russell & Harper, two notes of \$100 each (10 per cent)	800.00
Will Kent, note (10 per cent)	700.00
Total	\$ 977.00

The school order and two notes of Russell & Harper are in the hands of the attorney-general for collection. The Kent note is on file, and is considered worthless.

STATEMENT No. 31.

Showing the delinquent state and university taxes for 1898, in the various counties on the first day of June, A. D. 1899, as shown by semi-annual settlement sheets on file in this office.

COUNTIES.	STATE.	UNIVERSITY.	TOTAL.
Adair.....	\$ 6,320.99	\$ 194.69	\$ 6,525.68
Adams.....	5,273.12	164.78	5,437.90
Allamore.....	4,941.97	154.49	5,096.46
Allamore.....	1,097.83	221.88	1,319.70
Appanoose.....	5,353.20	168.79	5,521.99
Audubon.....	10,735.69	336.18	11,071.87
Benton.....	12,143.07	379.66	12,522.73
Black Hawk.....	8,359.18	238.59	8,597.77
Boone.....	4,814.69	150.69	4,965.38
Bremet.....	9,081.55	3,365.39	12,446.94
Buchanan.....	6,862.45	185.46	7,047.91
Buena Vista.....	6,581.87	204.00	6,785.87
Butler.....	208.30	5.51	213.81
Calhoun.....	6,007.91	234.92	6,242.83
Carroll.....	9,041.41	288.65	9,330.06
Cass.....	9,154.92	265.32	9,420.24
Cedar.....	6,811.40	241.97	7,053.37
Cerro Gordo.....	6,755.96	211.10	6,967.06
Cherokee.....	5,022.96	157.89	5,180.85
Chickasaw.....	4,807.12	150.41	4,957.53
Clarke.....	4,154.47	129.83	4,284.30
Clay.....	12,899.45	401.84	13,301.29
Clayton.....	7,746.41	273.34	8,019.75
Crawford.....	9,015.02	279.70	9,294.72
Dallas.....	5,653.47	171.63	5,825.10
Davis.....	5,159.69	160.38	5,320.07
Decatur.....	6,331.53	197.85	6,529.38
Delaware.....	12,070.21	377.22	12,447.43
Des Moines.....	7,738.33	85.14	7,823.47
Dickinson.....	21,334.14	663.64	21,997.78
Dubuque.....	3,328.68	100.50	3,429.18
Emmet.....	2,391.75	230.97	2,622.72
Payette.....	6,938.87	198.11	7,136.98
Floyd.....	6,937.71	185.87	7,123.58
Franklin.....	5,623.06	204.00	5,827.06
Fremont.....	7,645.31	238.87	7,884.18
Greene.....	5,181.13	161.94	5,343.07
Grundy.....	7,628.74	228.45	7,857.19
Guthrie.....	7,793.98	243.55	8,037.53
Hamilton.....	4,477.94	139.91	4,617.85
Hancock.....	5,888.04	277.71	6,165.75
Hardin.....			
Harrison.....			

STATEMENT No. 31—CONTINUED.

COUNTIES.	STATE.	UNIVERSITY.	TOTAL.
Henry.....	7,511.73	227.19	7,738.92
Howard.....	5,508.10	172.19	5,680.29
Humboldt.....	5,383.97	167.79	5,551.76
Ia.....	5,436.49	169.86	5,606.35
Iowa.....	7,635.72	238.61	7,874.33
Jackson.....	10,981.37	343.07	11,324.44
Jasper.....	7,079.68	221.18	7,300.86
Jefferson.....	12,103.21	358.11	12,461.32
Johnson.....	7,753.11	242.28	7,995.39
Jones.....	9,077.58	283.46	9,361.04
Keokuk.....	5,441.76	223.28	5,665.04
Kossuth.....	14,428.89	450.91	14,879.77
Lee.....	15,870.62	496.68	16,367.30
Linn.....	5,121.28	160.01	5,281.29
Louisia.....	5,629.88	176.21	5,806.04
Lucas.....	5,879.72	183.52	6,063.24
Lyon.....	5,615.54	203.60	5,819.14
Madison.....			11,031.54
Mahaska.....	8,257.14	254.66	8,511.79
Marion.....	11,129.24	347.50	11,476.74
Miller.....	5,474.57	207.98	5,682.55
Mitchell.....	5,484.69	171.99	5,656.68
Monona.....	5,244.63	195.16	5,439.79
Monroe.....	5,468.01	145.07	5,613.08
Montgomery.....	7,917.14	247.54	8,164.68
Muscatine.....	11,153.18	345.41	11,598.59
Muskegon.....	6,231.01	194.74	6,425.75
O'Brien.....	3,322.10	104.03	3,426.13
Page.....	6,421.06	294.41	6,715.47
Palo Alto.....	4,829.75	155.28	4,985.03
Plymouth.....	9,089.85	238.51	9,328.36
Pocahontas.....			5,883.98
Polk.....	36,022.92	1,125.04	37,147.96
Pottawattamie.....	8,268.15	258.38	8,526.53
Poweshiek.....	5,913.97	184.86	6,098.83
Ringgold.....	7,147.48	233.54	7,381.02
Sac.....	15,533.61	425.44	15,959.05
Scott.....	7,551.64	228.62	7,780.26
Shelby.....			8,880.39
Sioux.....	8,476.03	264.69	8,740.72
Story.....	10,387.06	300.47	10,687.53
Tama.....	6,722.76	179.07	6,901.83
Taylor.....	6,770.71	211.94	6,982.65
Union.....	6,063.85	161.71	6,225.56
Van Buren.....	12,017.87	375.54	12,393.41
Vassallo.....	7,294.34	227.95	7,522.29
Warren.....	4,258.36	125.43	4,383.79
Washington.....	6,108.05	193.74	6,301.80
Wayne.....	10,708.58	334.88	11,043.46
Webster.....	5,516.77	190.47	5,707.24
Winneshiek.....	7,095.26	209.10	7,304.36
Woodbury.....	16,886.95	518.36	17,405.31
Worth.....	5,495.59	171.85	5,667.44
Wright.....			5,670.44
Total.....	\$ 788,253.63	\$ 23,040.85	\$ 811,294.48

STATEMENT No. 32.—CONTINUED.

STATEMENT No. 32.

Showing the balance due the state from the several counties on account of the different funds on the 30th day of June, 1899.

COUNTY.	Revenue.	Issuance.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	Total.
Adair.....	\$ 7,214.67						\$ 7,214.67
Adams.....	6,795.01	\$ 1,355.03					8,150.04
Allamakee.....	8,824.11		\$ 41.10		\$ 81.01	\$ 377.19	9,283.41
Appanoose.....	12,684.63	1,944.80	4.50	91.02	212.16	\$ 508.11	15,445.22
Addicks.....	8,358.53	257.97		66.41	83.32	183.37	8,846.63
Beuton.....	12,986.48	1,345.96	378.61	9.53	229.07	461.00	15,111.65
Black Hawk.....	14,142.01					11.65	14,153.66
Boone.....	10,742.16		4.50	2.10	45.92	270.82	11,065.00
Bremr.....	8,170.84					3,170.94	11,341.78
Buchanan.....	12,511.14					10.54	12,521.68
Buena Vista.....	7,472.78	86.00			10.54	31.00	7,600.32
Butler.....	8,071.53	469.60	24.05	29.56	19.17	131.65	8,725.86
Calhoun.....	8,960.94					5.05	8,965.99
Carroll.....	12,188.70	415.03		1.05		106.00	12,710.78
Cass.....	9,876.77						9,876.77
Cedar.....	12,918.40	84.53	16.98				13,020.91
Cerro Gordo.....	8,427.92			36.67	1.98	36.67	8,503.24
Cherokee.....	7,472.26						7,472.26
Chickasaw.....	8,348.46						8,348.46
Clarke.....	5,763.76	602.46			34.97		6,399.19
Clay.....	6,944.49	73	8.50	13.85	4.78		7,041.62
Clayton.....	7,660.64						7,660.64
Clinton.....	13,947.93			53.59	112.45		14,113.97
Crawford.....	10,834.19						10,834.19
Dallas.....	6,198.64				5.24	20.00	6,223.88
Decatur.....	7,456.63						7,456.63
Delaware.....	6,974.07						6,974.07
Des Moines.....	12,602.86	1,500.00			142.45	40.00	14,615.31
Dickinson.....	3,783.89						3,783.89
Dubuque.....	24,268.48	8,810.40	32.77	169.53	579.50	1,769.84	34,461.92
Emmet.....	4,150.95						4,150.95
Fayette.....	9,853.80			27.48	6.40	210.00	10,197.68
Floyd.....	1,133.61	883.28		9.30			2,026.19
Franklin.....	7,047.38					86.13	7,133.51
Fremont.....	11,175.38						11,175.38
Greene.....	9,094.49			128.70	11.92		9,235.11
Grundy.....	5,706.43	617.97			4.00		6,328.40
Guthrie.....	9,372.11	70	8.08	10.79	60.18		9,453.86
Hamilton.....	7,798.43						7,798.43
Hancock.....	6,441.14	388.00			14.99	40.00	6,884.13
Hardin.....	8,300.41	1,632.00		1.55	9.33	228.38	10,181.67
Harrison.....	14,326.58	1,080.17					15,406.75
Henry.....	7,683.15			50		20.00	7,753.15
Howard.....	6,321.45				184.81		6,506.26
Humboldt.....	6,526.80			38.50			6,565.30
Ia.....	14,343.28			4.35	16.02	40.00	14,393.65
Iowa.....	14,386.18						14,386.18
Jackson.....	7,132.56						7,132.56
Jasper.....	12,566.62					20.00	12,586.62
Jefferson.....	7,587.28	4.50					7,591.78
Johnson.....	12,226.01	847.28	183.98	3.54	283.59	909.96	13,444.36
Jones.....	11,325.70			5.19			11,330.89
Keokuk.....	8,600.34	9.00			81.33	30.00	8,720.67
Kossuth.....	10,545.29						10,545.29
Lee.....	16,932.41						16,932.41
Linn.....	17,453.47	2,011.42	172.95	454.74	708.78	1,207.56	22,018.92

COUNTY.	Revenue.	Issuance.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	Total.
Louisa.....	\$ 6,818.17	\$ 2,015.14					\$ 8,833.31
Lucas.....	6,706.93	42.00					6,748.93
Lyon.....	7,371.45						7,371.45
Madison.....	6,819.65						6,819.65
Mahaska.....	14,694.67	1,379.60	\$ 20.27				16,094.54
Marion.....	9,966.59		8.23				10,035.86
Marshall.....	11,790.15	1,305.20		\$ 4.47	\$ 149.94	109.78	13,257.76
Mills.....	9,677.68						9,677.68
Mitchell.....	8,418.77				7.89		8,426.66
Monona.....	7,511.10	266.00			47.37		7,824.47
Monroe.....	4,838.22	2,083.52	36.63	7.97	265.71		7,232.05
Montgomery.....	15,220.15						15,220.15
Muscataine.....	12,492.45						12,492.45
O'Brien.....	8,080.61	2,453.26			49.27	682.27	11,265.51
Oceola.....	4,254.18	516.73			2.50		4,773.41
Pago.....	11,765.60		61				11,766.51
Palo Alto.....	5,752.33		40		5.00	30.00	5,787.33
Plymouth.....	10,611.58						10,611.58
Pocahontas.....	7,500.78	1,100.45	14.36		21.62	50.00	8,637.19
Polk.....	46,465.45					160.65	46,626.10
Pottawattamie.....	23,701.72	2,412.73	4.00	38.85	149.46	150.00	26,457.76
Poweshiek.....	9,816.67	1,177.69	1.16	40	19.20		10,615.08
Ringold.....	6,754.73						6,754.73
Sac.....	8,969.40			15.22	81.17	80.00	9,145.85
Scott.....	37,188.73		1.50	22.00	1,029.67		48,329.90
Shelby.....	8,164.91	709.03			19.19	120.00	9,009.06
Sioux.....	10,415.16	2,267.10		1.30	33.05		12,715.61
Story.....	9,851.60		60			5.91	9,958.11
Tama.....	12,741.75	282.40	1.90	1.00	36.97	100.00	13,163.02
Taylor.....	10,923.02			6.44			10,929.46
Union.....	301.97	251.97		3.55	86.55	61.88	643.37
Van Buren.....	6,432.76						6,432.76
Wapello.....	14,322.65			1.95			14,324.60
Warren.....	10,237.20			4.15	136.86		10,478.21
Washington.....	8,749.55		41				8,790.96
Wayne.....	9,433.88					70.00	9,503.88
Weber.....	12,609.43	1,606.89		1.25			14,217.57
Winnebago.....	3,541.22				1.05		3,542.27
Winnechek.....	7,024.18		15.80				7,040.00
Woodbury.....	2,209.45	1,696.45		40			3,905.90
Worth.....	6,802.20	486.47		3.95		8.38	7,299.95
Wright.....	8,970.62			28.28	172.34		9,171.24
Total.....	\$908,065.91	\$40,348.13	\$1,030.51	\$1,378.01	\$4,403.70	\$2,269.70	\$1,053,435.96

The counties overpaid on their institution accounts are as follows: Allamakee, issuance, \$519.80; Bremer, deaf, \$16.91; Buchanan, feeble-minded, \$3.66; Cass, Orphans' Home, \$127.17; Cedar, deaf, 20 cents; Cedar, feeble-minded, \$34.53; Clarke, blind, \$4.25; Crawford, deaf, \$1.99; Dallas, issuance, \$22.55; Dallas, deaf, 5 cents; Delaware, issuance, \$1,890.45; Harrison, deaf, \$17.17; Henry, feeble-minded, \$29.66; Jefferson, issuance, \$10.33; Jefferson, feeble-minded, 23 cents; Lyon, issuance, 25 cents; Lyon, Orphans' Home, \$1.25; Mahaska, deaf, \$1.15; Marion, feeble-minded, \$10.65; Montgomery, feeble-minded, 20 cents; O'Brien, deaf, \$1.43; Taylor, feeble-minded, \$1.74; Woodbury, feeble-minded, \$9.51.

STATEMENT No. 33.

Showing taxes uncollected by counties after being in hands of treasurers one year, also total for the state uncollected, total taxes levied, total collections, per cent collected.

COUNTIES.	Tax of 1895 uncollected Jan. 1, 1896.	Tax of 1894 uncollected Jan. 1, 1896.	Tax of 1895 uncollected Jan. 1, 1897.	Tax of 1896 uncollected Jan. 1, 1896.	Tax of 1897 uncollected Jan. 1, 1896.
Adair.....	\$ 333.57	\$ 297.17	\$ 335.51	\$ 293.49	\$ 232.18
Adams.....	220.91	257.46	256.01	174.01	197.67
Allamakee.....	436.93	673.32	856.03	571.01	809.43
Appanoose.....	321.98	293.03	323.21	260.47	590.47
Audubon.....	290.97	258.37	178.81	512.05	113.73
Benton.....	202.10	251.51	246.37	373.73	320.48
Black Hawk.....	159.09	168.90	136.28	225.43	141.63
Boone.....	74.89	306.48	210.70	572.11	247.96
Bremer.....	49.77	50.55	61.10	68.20	45.26
Buchanan.....	295.15	308.97	302.26	193.48	178.12
Buena Vista.....	95.64	145.30	108.91	162.64	178.98
Butler.....	173.07	280.05	186.39	248.53	210.20
Calhoun.....	107.92	251.92	198.32	80.13	160.89
Carroll.....	362.30	478.69	518.64	478.55	409.22
Cass.....	295.04	319.49	184.75	97.72	130.96
Cedar.....	297.64	363.53	497.86	563.67	254.57
Cerro Gordo.....	109.49	161.23	98.55	155.77	221.01
Cherokee.....	533.72	644.88	735.39	513.48	709.79
Chickasaw.....	206.37	175.01	148.39	372.84	233.51
Clarke.....	193.60	220.77	194.80	193.96	161.67
Clayton.....	150.26	129.09	323.38	329.16	295.85
Clinton.....	185.75	207.56	235.08	264.97	111.88
Crawford.....	220.19	109.34	229.46	138.63	130.93
Dallas.....	293.60	281.38	291.59	303.61	811.22
Davis.....	124.63	159.09	150.89	173.07	85.15
Decatur.....	179.88	339.99	102.03	162.89	138.18
Delaware.....	81.18	65.24	108.23	150.31	83.67
Des Moines.....	145.80	201.74	164.88	145.25	126.62
Dickinson.....	95.97	134.64	108.50	91.20	81.67
Dubuque.....	444.89	469.54	551.54	511.35	1,001.25
Emmet.....	292.55	418.50	404.19	370.53	240.44
Fayette.....	175.94	218.63	191.18	197.06	150.10
Floyd.....	207.56	207.56	207.56	210.39	210.39
Franklin.....	150.18	86.94	123.83	140.14	120.16
Fremont.....	817.29	263.61	261.23	261.23	72.06
Greene.....	111.63	90.98	90.97	123.65	112.53
Grundy.....	137.50	123.73	170.49	110.72	91.63
Guthrie.....	276.75	277.99	278.11	278.11	244.09
Hamilton.....	153.30	105.69	188.72	265.18	161.76
Hancock.....	226.35	237.18	217.21	208.79	242.39
Hardin.....	176.00	189.88	95.80	278.84	193.15
Harrison.....	409.18	474.89	504.03	450.51	768.08
Henry.....	184.89	215.44	176.38	235.39	231.62
Howard.....	261.56	460.10	297.24	273.35	295.45
Humboldt.....	105.74	118.61	68.24	151.84	131.13
Ia.....	150.33	155.63	124.45	124.45	124.45
Iowa.....	71.95	94.30	121.93	127.41	127.00
Jackson.....	63.99	124.80	253.41	210.44	179.40
Jasper.....	287.39	448.20	448.20	448.20	448.20
Jefferson.....	100.13	100.24	88.22	115.10	115.11

STATEMENT No. 33.—CONTINUED.

COUNTIES.	Tax of 1895 uncollected Jan. 1, 1896.	Tax of 1894 uncollected Jan. 1, 1896.	Tax of 1895 uncollected Jan. 1, 1897.	Tax of 1896 uncollected Jan. 1, 1897.	Tax of 1897 uncollected Jan. 1, 1896.
Johnson.....	\$ 168.65	\$ 348.43	\$ 423.08	\$ 358.87	\$ 609.35
Jones.....	163.46	195.30	244.09	210.10	210.10
Kearney.....	240.44	206.76	368.74	351.34	253.89
Kiowa.....	281.43	355.98	347.25	339.26	339.26
Kossuth.....	183.04	494.82	399.36	472.14	898.98
Lea.....	219.14	514.16	599.44	512.11	397.67
Linn.....	148.60	171.46	234.81	185.15	234.81
Louisia.....	297.20	336.99	363.31	263.46	222.00
Lucas.....	536.26	805.46	818.14	66.09	327.61
Lyons.....	848.92	471.41	646.13	465.53	204.33
Madison.....	618.00	581.88	723.90	451.78	468.50
Mahaska.....	381.50	405.08	188.80	290.43	413.44
Marion.....	171.32	116.29	26.79	151.94	19.30
Marshall.....	156.12	231.09	194.67	242.44	287.11
Mills.....	166.82	214.58	190.85	103.61	96.47
Mitchell.....	199.01	301.61	312.54	384.23	338.52
Monona.....	391.00	189.39	215.94	230.90	230.90
Monroe.....	229.86	374.65	197.02	280.35	176.89
Montgomery.....	221.75	277.96	185.13	186.06	134.97
Muscatine.....	153.20	415.78	889.60	532.13	532.13
O'Brien.....	51.60	86.74	92.01	78.81	87.77
Oceola.....	373.88	480.98	243.65	315.86	433.34
Palo Alto.....	84.83	130.33	139.92	138.63	158.84
Plymouth.....	821.43	383.23	323.31	408.15	370.10
Pocahontas.....	565.29	672.09	902.08	577.25	530.07
Polk.....	995.10	781.00	1,109.09	1,176.88	2,380.45
Pottawattamie.....	369.97	725.87	936.77	781.94	679.25
Poweshiek.....	363.70	678.10	196.15	187.33	100.40
Ringgold.....	313.90	397.55	224.92	317.73	337.90
Sac.....	843.92	470.74	39.09	197.75	239.95
Scott.....	840.14	178.88	494.46	228.21	141.88
Shelby.....	226.67	313.83	346.80	317.41	159.64
Sioux.....	270.89	410.75	265.95	315.00	91.28
Story.....	297.87	385.17	219.62	226.64	205.77
Tama.....	301.64	227.45	287.45	346.19	447.90
Taylor.....	178.18	184.00	204.15	301.70	317.59
Union.....	310.86	274.13	217.18	307.61	162.86
Van Buren.....	80.85	214.89	90.86	118.83	118.83
Wapello.....	1,069.71	1,069.71	1,069.89	1,069.89	1,069.89
Warren.....	176.40	335.67	256.69	289.89	233.40
Washington.....	148.31	209.15	154.23	115.54	154.23
Wayne.....	141.95	182.48	115.51	84.31	75.80
Webster.....	282.27	356.94	442.24	358.74	403.78
Winnebago.....	326.95	324.87	271.68	190.77	164.89
Winnechick.....	40.39	8.35	2.85	116.85	5.98
Woodbury.....	3,094.58	5,205.25	5,709.08	2,683.16	677.12
Worth.....	86.27	86.27	86.05	110.67	87.64
Wright.....	94.44	124.46	234.92	178.46	141.13
Total.....	\$ 20,829.33	\$ 35,036.09	\$ 35,405.16	\$ 32,448.94	\$ 20,040.08
Total levy.....	1,124,791.80	1,388,826.12	1,384,704.22	1,545,143.08	1,580,833.70
Amount collected.....	1,097,962.47	1,363,100.00	1,349,269.00	1,513,704.06	1,560,514.06
Per cent collected.....	98	97	97	98	98

STATEMENT NO. 34—PART 1.

ASSETS OF THE PERMANENT SCHOOL FUND.

Showing the amount of permanent school fund held by the several counties, as shown by the books in the auditor of state's office on the 30th day of June, 1899.

COUNTIES.	AMOUNT.	COUNTIES.	AMOUNT.
Adair.....	\$ 30,744.69	Johnson.....	\$ 31,418.40
Adams.....	36,640.74	Jones.....	31,976.53
Allamakee.....	63,056.58	Keokuk.....	28,267.19
Appanoose.....	44,092.12	Kossuth.....	106,647.69
Audubon.....	44,115.87	Lee.....	12,000.00
Benton.....	30,000.00	Linn.....	9,341.86
Black Hawk.....	18,255.54	Louisa.....	21,789.57
Boone.....	94,732.31	Lucas.....	29,387.47
Bremer.....	52,590.69	Lyon.....	118,654.58
Buchanan.....	9,819.16	Madison.....	67,031.22
Buena Vista.....	64,433.36	Mahaska.....	29,396.79
Butler.....	28,995.49	Marion.....	55,254.01
Calhoun.....	53,715.75	Marshall.....	30,501.07
Carroll.....	20,170.47	Mills.....	45,968.85
Cass.....	57,962.70	Mitchell.....	17,532.49
Cedar.....	34,265.43	Monona.....	31,192.60
Cerro Gordo.....	18,095.79	Monroe.....	60,912.14
Cherokee.....	63,623.91	Montgomery.....	45,772.23
Chickasaw.....	32,630.77	Muscatine.....	7,006.68
Clarke.....	45,862.19	O'Brien.....	101,500.00
Clay.....	62,310.52	Osceola.....	98,460.75
Clayton.....	47,399.94	Page.....	77,519.44
Clinton.....	70,000.00	Palo Alto.....	46,989.23
Crawford.....	48,933.74	Plymouth.....	121,506.24
Dallas.....	30,882.81	Pocahontas.....	91,355.91
Decatur.....	99,499.43	Polk.....	49,564.08
Delaware.....	13,022.07	Pottawattamie.....	84,405.69
Des Moines.....	12,833.57	Poweshiek.....	54,996.66
Dickinson.....	63,117.83	Ringgold.....	67,000.00
Dubuque.....	2,690.00	Sac.....	21,292.43
Emmet.....	63,037.47	Scott.....	22,319.40
Fayette.....	69,509.47	Shelby.....	129,452.84
Floyd.....	23,705.46	Sioux.....	49,955.97
Franklin.....	30,749.11	Story.....	44,567.45
Fremont.....	59,914.96	Tama.....	54,092.61
Greene.....	45,224.68	Taylor.....	43,613.46
Grundy.....	38,443.45	Union.....	27,148.86
Guthrie.....	38,155.07	Van Buren.....	56,373.13
Hamilton.....	47,691.53	Wapello.....	39,252.18
Hancock.....	43,808.28	Warren.....	39,737.03
Hardin.....	41,069.90	Washington.....	104,873.30
Harrison.....	49,156.04	Wayne.....	54,401.00
Henry.....	13,220.07	Winneshiek.....	138,681.51
Howard.....	41,568.40	Woodbury.....	29,083.93
Humboldt.....	28,656.48	Worth.....	97,013.00
Ida.....	26,972.00	Wright.....	36,850.53
Iowa.....	76,811.78	State bonds.....	44,939.53
Jackson.....	25,160.84		10,937.18
Jasper.....	62,549.08		
Jefferson.....	27,993.33		
Total.....			\$4,744,829.16

STATEMENT NO. 34.—PART 2.

Showing the condition of the school fund in the various counties as reported by the county auditors, January 1, 1899.

COUNTIES.	Cash on hand.	Contract notes on hand.	Contract notes in hands of attorney.	Contract notes in judgment.	Mortgage notes on hand.	Mortgage notes in hands of attorney.	Mortgage notes in judgment.	Total assets January 1, 1899.
Adair.....	\$ 1,865.00			\$ 130.00	28,879.69	\$ 22.00		30,744.69
Adams.....	961.54				33,524.20	1,888.00		34,540.74
Allamakee.....	1,393.92	73.80			59,577.86		133.00	63,056.58
Appanoose.....	1,309.94	610.43			42,871.75			44,092.12
Audubon.....	3,051.17				41,064.20			44,115.37
Benton.....	1,802.00				28,198.00	300.00		30,000.00
Black Hawk.....	1,995.54				15,960.00			18,255.54
Boone.....	3,697.23				88,399.08		2,875.00	94,732.31
Bremer.....	4,068.69				48,003.10		500.00	52,590.69
Buchanan.....	1,713.71				8,104.45			9,819.16
Buena Vista.....	1,073.35	297.50			63,350.01		518.50	64,433.36
Butler.....	2,640.66				23,628.53			26,267.19
Calhoun.....	10,515.75				54,200.00			64,715.75
Carroll.....	1,687.32				18,483.15			20,170.47
Cass.....	2,786.90				55,185.80			57,962.70
Cedar.....	3,154.49				35,110.94			38,265.43
Cerro Gordo.....	500.00	3,706.66			17,595.79	1,400.00		18,095.79
Cherokee.....	400.00				58,117.22			63,623.91
Chickasaw.....	1,415.67				31,215.10			32,630.77
Clarke.....	1,332.53	1,232.75		25.00	42,621.88		100.00	45,862.19
Clay.....	1,072.43				61,288.09			62,310.52
Clayton.....	4,401.94				42,988.00	250.00		47,649.94
Clinton.....								
Crawford.....	787.61				73,912.39		300.00	75,000.00
Dallas.....	1,627.63				45,306.12			46,933.74
Davis.....	663.00	320.00			29,699.61			30,882.81
Decatur.....	2,327.10	5,399.33			91,523.00		250.00	99,499.43
Delaware.....	2,532.07				10,790.00			13,022.07
Des Moines.....	300.00				13,453.57			13,753.57
Dickinson.....	4,108.84	866.67			63,142.82			68,117.83
Dubuque.....					2,030.00	160.00	500.00	2,690.00
Emmet.....	4,344.33	4,732.66			53,910.43			63,037.47

STATEMENT NO. 34.—PART 2—CONTINUED.

COUNTIES.	Cash on hand.	Contract notes on hand.	Contract notes in hands of attorney.	Contract notes in judgment.	Mortgage notes on hand.	Mortgage notes in hands of attorney.	Mortgage notes in judgment.	Total assets Jan-uary 1, 1890.
Payette	4,300.00	\$ 100.00			58,088.85			63,500.47
Floyd	3,351.46				21,474.00			24,705.46
Franklin	1,785.00	5,883.00			53,523.10			61,193.10
Greene	1,490.58				43,724.02			45,214.60
Grundy	2,572.45				28,571.00			31,143.45
Hamilton	2,150.33				44,541.60		\$ 350.00	46,691.93
Hancock	2,400.25				41,408.00			43,808.25
Harney	3,110.00				13,668.00			16,778.00
Henry	652.07	871.34			46,046.01			49,574.04
Humboldt	4,835.32				13,668.00			18,503.32
Ida	1,450.00				27,731.34			29,181.34
Java	1,930.47				25,522.00			27,452.47
Jasper	2,830.50				58,728.00			61,558.50
Jefferson	3,103.23				30,590.00			33,693.23
Jones	499.00				23,544.97			24,043.97
Kootenai	1,305.02	15,088.20			31,477.47			47,870.69
Latimer	12,776.34				25,083.17			37,859.51
Lee	1,100.88				12,000.00			13,100.88
Linn	1,908.56				8,142.00			10,050.56
Lucas	1,932.47	15,290.33			29,174.00			46,396.80
Lyon	10,302.21				90,053.00			100,355.21
Madison	5,702.00				52,249.22			57,951.22
Marion	2,331.36				55,902.75			58,234.11
May	1,356.07				22,115.00			23,471.07
Mayfield	1,356.07				22,115.00			23,471.07
Mitchell	1,442.49				14,090.00		\$ 300.00	15,834.49

Monroe	6,742.40				24,444.00			31,186.40
Montgomery	1,674.23	6.00			60,427.45			62,107.68
Morgan	2,675.88				44,172.00			46,847.88
O'Brien	3,111.01				108,805.00			111,916.01
Ocasola	4,532.00	5,440.00			86,842.71			96,814.71
Palo Alto	3,292.85				43,123.40			46,416.25
Plymouth	5,371.28				114,100.00			119,471.28
Polk	4,604.00	8,080.00			44,202.50			56,886.50
Potter	4,604.00				75,818.39			80,422.39
Potterville	4,671.00				50,235.00			54,906.00
Rising	810.00				20,125.43			20,935.43
Sec	2,940.40				21,370.00			24,310.40
Shoshone	3,065.57				128,000.00			131,065.57
Shoshone	3,065.57				49,235.99			52,301.56
Shoshone	3,065.57				54,092.01			57,157.58
Taylor	770.41				42,846.00			43,616.41
Teton	613.00				53,806.00			54,419.00
Wasatch	1,580.00				27,402.58			28,982.58
Warren	522.03				72,446.50			72,968.53
Wayne	1,751.60	2,612.89			46,734.35			49,098.84
Webster	10,885.57	2,792.22			70,775.00			84,453.79
Woodbury	19,883.33	1,785.07			18,255.33			39,923.73
Woodbury	19,883.33	1,785.07			70,775.00			92,443.40
Wright	2,622.15	2,000.00			30,431.00			35,053.15
Total	\$ 873,007.66	\$ 75,463.57	\$ 155.00	\$ 4,365,797.27	\$ 1,601.50	\$ 0,174.70	\$ 1,601.50	\$ 4,753,394.70

DESCRIPTION OF REAL ESTATE.

Bid in and held by the state for the use of the school fund, on foreclosure of mortgages and judgments on Eads' Loans, also the estimated value of the same.

On judgment against James M. Reid and Hugh T. Reid, in Keokuk, Iowa:

	Estimated value.
East $\frac{1}{4}$ block 27, five acres.....	\$ 155.00
West $\frac{1}{4}$ block 21, Nassau's addition to Keokuk.....	250.00
Undivided $\frac{1}{4}$, commencing on se corner of sw qr, section 1, township 55, range 5; thence w on s line of said qr section to sw cor of said qr; thence n on w line of said qr, 11 chains, 48 links, to stone; thence e parallel to s line of said qr section, 20 chains, 50 links, to post; thence s 10 chains, 92 links, to post; thence parallel to s line of said qr section, 9 chains, 50 links, to post; thence s 50 links to beginning, containing 35 acres in Lee county.....	250.00
Except the following tract sold to W. W. Belknap, as follows:	
Undivided $\frac{1}{4}$ of, beginning at a point on west bank of Mississippi river, 33 feet n of the s line of section 1; thence w about 400 feet to a point 73 feet w of the new center line of Keokuk & St. Paul railway; thence southerly 33 feet parallel with said railway to the s line of said section; thence e about 420 feet along the s line of said section to the west bank of said river; thence up said river to place of beginning, being in the s $\frac{1}{4}$ of section 1, township 55 north, range 5 west; also nw qr of sw qr, and ne qr of sw qr, section 2, township 51, range 26, 80 acres in Wright county.....	400.00

Descriptive of real estate bid in by and still belonging to the state for school fund on foreclosure of mortgage given by the medical department of the State University at Keokuk.

Lots 1, 2, 5, 6, 7, 8, 9, 10, 11 and 12, block 20, in Keokuk..... \$ 2,930.00

Total estimated value of lands and lots not yet sold and under the control of the executive council..... \$ 3,985.00

The state also holds the note of L. E. Ayres, dated September 15, 1893, due in ten years for \$600.00, taken in part payment for lots acquired from "Eads' loans," and sold by the state for the use of the permanent school fund.

ASSETS OF PERMANENT SCHOOL FUND.

Showing notes and mortgages remaining unpaid June 30, 1895.

BELONGING TO EADS' LOANS.

DATE OF NOTE.	MAKER OF NOTE.	AMOUNT UNPAID.	REMARKS.
July 12, 1896	L. J. Zwart and R. Zwart.....	\$ 2,400.00	Balance after sale of mortgaged property.
August 12, 1896	W. G. Crawford and McCorkle ..	646.00	Balance after sale of mortgaged property.
September 12, 1896	George S. Shaw.....	5,000.00	Prior mortgage exhausted value of property and leaves this without security.
October 12, 1896	George S. Hampton.....	250.00	Balance due, personal judgment only.
November 12, 1896	W. J. Gilbert and McBride.....	6,750.00	Balance due, personal judgment only.
December 12, 1896	Benjamin Grossman.....	750.00	Mortgaged property sold, leaving this balance due.
January 12, 1897	R. W. Rolbrock.....	1,185.00	Mortgaged property sold, leaving this balance due.
February 12, 1897	J. A. Goodrich.....	2,750.00	Mortgaged property sold, leaving this balance due.
March 12, 1897	J. A. Goodrich.....	2,750.00	Mortgaged property sold, leaving this balance due.
April 12, 1897	R. H. Stempel and Hugs.....	3,613.50	Mortgaged property sold, leaving this balance due.
May 12, 1897	T. J. Cannon.....	1,000.00	No security, worthless.
June 12, 1897	W. H. White.....	1,900.00	No security, worthless.
July 12, 1897	George Andrews.....	74.15	Amount lien on mortgaged property renders it worthless.
August 12, 1896	H. F. King.....	17.15	Mortgaged property sold, leaving this balance due.
September 12, 1896	James P. Eads.....	5,275.00	Considered worthless.
October 12, 1896	James P. Eads.....	5,275.00	This balance due after payments made.
Total.....		\$ 33,394.05	

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1897.	Amount of interest delinquent which accrued prior to January 1, 1894.	Interest due as per section 1882, code of 1873.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Decatur.....	6,068	\$ 94,634.43	.....	\$ 2,365.65	\$ 2,365.65	\$ 1,009.72	.....	\$ 1,355.93
Delaware.....	6,088	13,022.07	.....	325.55	325.55	1,013.04	.....	.....
Des Moines.....	12,477	16,708.57	.....	437.86	437.86	2,076.17	.....	.....
Dickinson.....	2,159	68,117.83	.....	1,670.42	1,670.42	359.25	.....	1,311.17
Dubuque.....	20,158	3,555.00	.....	138.74	138.74	3,354.29	.....	.....
Emmet.....	2,905	63,037.47	.....	1,575.94	1,575.94	483.39	.....	1,092.55
Fayette.....	8,496	69,509.47	.....	1,737.73	1,737.73	1,413.73	.....	324.00
Floyd.....	5,849	23,705.46	.....	592.63	592.63	973.28	380.65	.....
Franklin.....	4,692	34,549.11	.....	725.54	725.54	780.75	55.21	.....
Fremont.....	6,096	57,414.90	.....	1,435.37	1,435.37	1,014.37	.....	421.00
Greene.....	5,995	45,224.58	.....	1,130.61	1,130.61	997.57	.....	133.04
Grundy.....	4,850	22,443.45	.....	561.08	561.08	807.04	245.96	.....
Guthrie.....	6,591	30,155.07	.....	753.87	753.87	1,096.74	842.87	.....
Hamilton.....	6,288	50,691.53	.....	1,267.29	1,267.29	1,046.32	.....	220.97
Hancock.....	4,292	34,808.28	.....	870.20	870.20	714.19	.....	156.01
Hardin.....	7,551	41,069.90	.....	1,026.75	1,026.75	1,256.49	229.74	.....
Harrison.....	8,396	49,156.04	.....	1,223.76	1,223.76	1,397.09	173.33	.....
Henry.....	5,803	14,220.07	.....	355.50	355.50	965.62	610.12	.....
Howard.....	4,769	41,568.40	.....	1,039.21	1,039.21	793.56	.....	245.65
Humboldt.....	4,027	28,656.46	.....	716.41	716.41	670.09	.....	46.32
Ida.....	3,918	28,972.00	.....	674.30	674.30	651.96	.....	22.34
Iowa.....	6,310	81,429.50	.....	2,035.73	2,035.73	1,049.98	.....	985.75
Jackson.....	8,165	25,160.84	.....	629.02	629.02	1,358.66	729.64	.....
Jasper.....	8,517	62,549.08	.....	1,563.72	1,563.72	1,417.23	.....	146.49
Jefferson.....	5,285	27,993.33	.....	699.83	699.83	879.42	179.59	.....
Johnson.....	8,829	31,418.40	.....	785.46	785.46	1,469.15	683.69	.....
Jones.....	6,646	31,976.53	.....	803.75	803.75	1,105.89	302.14	.....
Keokuk.....	8,588	27,959.56	.....	698.99	698.99	1,429.04	730.05	.....
Kossuth.....	6,936	106,443.69	.....	2,620.70	2,620.70	1,154.15	.....	1,466.55
Lee.....	12,920	14,200.00	.....	365.49	365.49	2,149.89	1,784.40	.....
Linn.....	17,788	19,291.86	.....	499.30	499.30	2,950.92	2,460.62	.....
Louisa.....	4,255	21,769.57	.....	544.74	544.74	708.03	163.29	.....
Lucas.....	5,069	29,387.47	.....	734.68	734.68	843.48	108.80	.....
Lyon.....	4,225	115,671.95	.....	2,891.78	2,891.78	703.04	.....	2,188.74
Madison.....	5,798	67,031.22	.....	1,675.78	1,675.78	964.79	.....	710.99
Mahaska.....	11,342	29,396.79	.....	734.92	734.92	1,887.32	1,152.40	.....
Marion.....	8,223	55,254.01	.....	1,370.86	1,370.86	1,368.32	.....	2.54
Marshall.....	8,835	30,501.07	.....	762.53	762.53	1,470.14	707.61	.....
Mills.....	5,897	46,168.85	.....	1,154.22	1,154.22	981.26	.....	172.96
Mitchell.....	5,129	17,532.49	.....	438.31	438.31	853.47	415.16	.....
Monona.....	5,909	26,395.51	.....	659.89	659.89	983.26	323.37	.....
Monroe.....	5,509	60,912.14	.....	1,522.81	1,522.81	916.70	.....	606.11
Montgomery.....	5,985	45,772.23	.....	1,144.30	1,144.30	995.90	.....	148.40
Muscataine.....	7,980	12,006.68	.....	424.82	424.82	1,327.87	903.05	.....
O'Brien.....	5,660	112,000.00	.....	2,800.00	2,800.00	941.82	.....	1,858.18
Osceola.....	2,934	98,460.75	.....	2,461.52	2,461.52	488.55	.....	1,972.97
Page.....	7,743	77,519.44	.....	1,937.98	1,937.98	1,288.44	.....	649.54
Palo Alto.....	4,366	46,989.23	.....	1,174.73	1,174.73	726.50	.....	448.23
Plymouth.....	7,599	121,506.24	.....	3,037.65	3,037.65	1,264.47	.....	1,773.18
Pocahontas.....	4,791	91,355.91	.....	2,283.90	2,283.90	797.22	.....	1,486.68
Polk.....	23,476	49,564.08	.....	1,239.10	1,239.10	3,906.42	2,667.32	.....
Pottawattamie.....	17,114	84,405.69	.....	2,110.14	2,110.14	2,847.77	737.63	.....
Poweshiek.....	6,126	54,996.66	.....	1,374.91	1,374.91	1,019.37	.....	355.54
Ringgold.....	5,451	59,387.50	.....	1,484.19	1,484.19	907.05	.....	577.14
Sac.....	5,587	18,292.43	\$ 121.86	457.31	457.31	929.63	472.37	.....
Scott.....	16,149	None	.....	4.09	4.09	2,687.19	2,683.10	.....
Shelby.....	6,280	23,319.40	.....	582.98	582.98	1,044.99	462.01	.....
Sioux.....	7,779	146,585.34	.....	3,634.63	3,634.63	1,294.43	.....	2,370.20
Story.....	6,664	49,955.97	.....	1,248.90	1,248.90	1,108.89	.....	140.01
Tama.....	7,819	44,567.45	.....	1,114.18	1,114.18	1,301.08	186.90	.....
Taylor.....	6,199	54,092.61	.....	1,352.31	1,352.31	1,011.52	.....	320.79
Union.....	6,434	43,618.46	.....	1,090.46	1,090.46	1,070.62	.....	19.84
Van Buren.....	5,845	26,998.53	.....	674.96	674.96	972.61	297.65	.....
Wapello.....	10,256	56,373.13	.....	1,409.33	1,409.33	1,706.00	297.27	.....
Warren.....	6,781	39,252.18	.....	981.30	981.30	1,123.36	147.06	.....
Washington.....	6,232	39,737.08	.....	993.42	993.42	1,037.00	43.58	.....
Wayne.....	5,846	72,873.30	.....	1,821.83	1,821.83	972.77	.....	849.06
Webster.....	8,612	53,626.00	.....	1,340.65	1,340.65	1,433.04	92.39	.....
Winnebago.....	4,215	100,271.06	.....	2,485.53	2,485.53	701.38	.....	1,784.15
Winneshek.....	7,835	29,083.93	.....	727.10	727.10	1,303.74	576.64	.....
Woodbury.....	17,943	97,013.00	1,630.30	4,113.41	4,113.41	2,985.71	.....	1,127.70
Worth.....	3,608	36,850.53	.....	621.26	621.26	633.65	.....	287.61
Wright.....	6,009	44,939.83	.....	1,123.50	1,123.50	999.90	.....	123.60
State bonds.....	.....	10,937.18	.....	.....	.....	.....	.....	.....
Totals.....	720,175	\$4,724,357.29	\$ 2,164.42	\$ 119,455.15	\$ 119,455.15	\$ 119,837.12	\$ 34,832.14	\$ 31,450.17
Interest on state bonds.....	.....	.....	.....	381.97	381.97	.....	.....	381.97
Grand totals.....	720,175	\$4,724,357.29	\$ 2,164.42	\$ 119,837.12	\$ 119,837.12	\$ 119,837.12	\$ 34,832.14	\$ 31,832.14

STATEMENT No. 36.

Showing the apportionment of the interest of the permanent school fund made by the auditor of state on the 7th day of March, A. D. 1898, as provided by sections 89 and 2847 of the code, on the basis of 16 and 24-100cents for each youth in the county. The total amount of permanent school fund on the 1st day of January, 1898, was \$4,724,030 61, as shown below, upon which this apportionment was computed.

COUNTIES.	Number of youth.	Amount of permanent school fund by commission on January 1, 1898.	Amount of interest delinquent which accrued prior to January 1, 1898.	Interest due on per section 2847 of the code.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair.....	5,689	\$ 33,244.69		\$ 831.11	\$ 831.11	\$ 923.89	\$ 92.78	
Adams.....	4,927	34,640.74	\$ 31.64	893.02	926.02	800.14		\$ 65.88
Alameda.....	4,690	63,656.58		1,576.43	1,576.43	1,040.10		537.32
Appanoose.....	8,921	44,092.12		1,102.30	1,102.30	1,448.70	346.49	
Audubon.....	4,446	45,615.37		1,030.73	1,030.73	722.03		308.70
Benton.....	8,065	30,000.00	211.92	750.00	750.00	1,309.75	559.75	
Black Hawk.....	9,253	18,255.54		456.39	1,502.68	1,502.68	1,016.29	
Boone.....	4,452	64,732.81		2,368.31	2,368.31	1,539.89		828.42
Bremser.....	5,079	52,092.69		1,314.99	1,314.99	824.38		490.61
Buchanan.....	6,421	9,819.16		245.48	245.48	1,042.79	797.31	
Buena Vista.....	5,541	64,109.28		1,604.16	1,604.16	899.85		704.31
Butler.....	5,076	26,995.49	148.70	574.88	574.88	986.74	311.86	
Calhoun.....	5,954	62,715.75		1,567.90	1,567.90	966.93		600.97
Carroll.....	7,491	29,061.47		491.09	1,214.92	723.83		208.65
Cass.....	7,638	57,092.70		1,449.07	1,449.07	1,240.42		
Cedar.....	6,147	38,395.43		956.63	956.63	898.29	41.65	
Cerro Gordo.....	6,311	18,065.79		452.39	1,024.90	1,024.90	572.51	
Cherokee.....	5,583	67,656.55		1,690.60	1,690.60	922.92		767.68
Chickasaw.....	5,884	39,690.77		1,115.77	1,115.77	971.80	156.03	
Clarke.....	4,171	45,862.19		1,146.56	1,146.56	677.37		469.19
Clay.....	4,116	62,310.52		1,537.76	1,537.76	698.43		839.33
Clayton.....	5,521	47,643.84		1,191.23	1,191.23	854.97		
Clinton.....	14,951			1.37	2,428.04	2,426.67		
Crawford.....	7,359	82,332.09		2,081.45	2,081.45	1,201.59		879.86
Dallas.....	4,470	46,533.74		1,165.34	1,165.34	882.80		
Davis.....	5,436	30,882.81		763.26	763.26	882.80	119.44	
Decatur.....	6,334	94,634.43		2,365.86	2,365.86	1,028.64		1,337.22
Delaware.....	6,146	13,022.07		325.55	325.55	996.12	672.57	
Des Moines.....	18,457	14,505.57		371.42	371.42	2,023.02	1,651.60	
Dickinson.....	2,381	68,117.83		1,702.95	1,702.95	378.03		1,326.02
Dubuque.....	20,472	3,535.00		88.57	3,324.65	3,324.65	8,335.78	
Emmet.....	5,896	63,067.47		1,575.94	1,575.94	470.32		1,105.61
Fayette.....	5,576	60,509.47		1,737.73	1,737.73	1,364.14		344.99
Floyd.....	5,733	25,745.46		562.64	562.64	971.03	338.39	
Fremont.....	4,781	35,749.11		891.38	891.38	776.43		114.95
Franklin.....	6,206	57,414.96		1,435.37	1,435.37	1,007.85		427.52
Greene.....	5,930	45,324.58		1,130.61	1,130.61	983.03		167.58
Grundy.....	4,444	30,165.07		733.87	733.87	799.75	228.67	
Guthrie.....	6,369	50,691.53		1,397.29	1,397.29	1,046.50	292.63	
Hamilton.....	4,457	46,808.28		1,171.80	1,171.80	1,029.45		237.84
Hancock.....	7,778	47,069.90		1,026.73	1,026.73	713.44		159.36
Hardin.....	5,461	49,165.04		1,226.90	1,226.90	1,263.14	336.39	
Harrison.....	5,368	14,280.07		355.50	355.50	1,577.65	148.42	
Henry.....	4,843	41,568.40		1,039.21	1,039.21	786.50		551.99
Howard.....	4,191	28,656.46		716.41	716.41	680.02		268.11
Humboldt.....	4,068	26,972.40		674.30	674.30	609.02		35.79
Ia.....	4,087	80,674.50		2,035.41	2,035.41	1,037.34		15.28
Iowa.....	8,134	25,160.84		629.02	629.02	1,324.96	691.94	
Jackson.....	5,419	62,549.08		1,563.72	1,563.72	1,367.24		196.48
Jasper.....	5,419	27,993.33		699.53	699.53	850.09	151.16	
Jefferson.....	5,240	37,063.45		755.49	755.49	714.95		710.57
Johnson.....	9,212	31,484.40		796.41	796.41	1,104.64	303.23	
Jones.....	6,802	31,976.34		698.99	698.99	1,376.19	677.20	
Keokuk.....	8,474	27,359.56		2,061.09	2,061.09	1,148.35		1,512.76
Kossuth.....	7,071	100,443.69		2,627.33	2,627.33	2,109.73	1,782.40	
Lee.....	12,901	18,040.69		457.43	457.43	2,467.65	2,460.22	
Linn.....	15,063	12,716.86		544.74	544.74	604.49		147.75
Louis.....	4,294	21,769.47		724.58	724.58	830.03	95.35	
Lucas.....	5,111	28,367.47		2,891.78	2,891.78	714.23		2,177.55
Lyons.....	4,298	115,071.25		1,675.78	1,675.78	909.09		720.09
Madison.....	5,281	67,061.22		1,734.92	1,734.92	1,837.55	1,102.63	
Manitowish.....	11,215	29,396.00		1,381.35	1,381.35	1,330.54		50.81
Marion.....	8,198	35,354.01		762.53	762.53	940.63		676.50
Marshall.....	8,561	30,501.07		1,194.22	1,194.22	1,400.33		213.59
Mills.....	5,192	46,198.85		438.31	438.31	834.08	395.77	
Mitchell.....	5,096	75,543.49		659.89	659.89	906.84		615.96
Monroe.....	6,061	30,395.51		1,022.80	1,022.80	960.60		1,080.97
Montgomery.....	5,564	60,912.14		1,144.30	1,144.30	1,060.60		1,080.97
Muscatine.....	5,015	45,712.28		296.21	296.21	1,310.44		1,080.97
O'Brien.....	5,639	115,000.00		2,800.00	2,800.00	919.08		1,880.97
Oceola.....	2,961	9,006.08		2,461.52	2,461.52	480.88		1,980.64
Pago.....	7,669	77,519.44		1,937.98	1,937.98	1,245.44		455.30
Palo Alto.....	4,430	46,859.23		1,174.18	1,174.18	1,258.93		1,778.72
Plymouth.....	7,763	151,566.24		3,637.66	3,637.66	781.83		1,562.87
Pocahontas.....	4,513	91,355.91		2,288.90	2,288.90	3,683.63	2,644.53	
Polk.....	22,914	49,664.08		1,259.10	1,259.10			

STATEMENT No. 36—CONTINUED.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1898.	Amount of interest delinquent which accrued prior to January 1, 1894.	Interest due as per section 286 of the code.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Pottawattamie.....	17,335	\$ 84,405.69		\$ 2,110.14	\$ 2,110.14	\$ 2,815.50	\$ 705.06	
Poweshiek.....	6,230	54,906.66		1,374.91	1,374.91	1,019.00		\$ 359.91
Ringold.....	5,556	50,367.50		1,484.19	1,484.19	902.29		581.90
Sac.....	5,787	18,992.43	\$ 121.86	457.31	457.31	931.68		
Scott.....	16,314					2,633.15	2,633.15	
Shelby.....	6,509	23,319.40		582.98	582.98	1,057.06		
Sioux.....	8,032	146,588.94		3,064.63	3,064.63	1,307.54		2,356.99
Story.....	6,840	49,953.97		1,348.90	1,348.90	1,110.82		138.08
Tama.....	7,980	44,567.45		1,114.18	1,114.18	1,295.95	181.77	
Taylor.....	6,265	64,062.61		1,352.31	1,352.31	1,017.43		334.88
Union.....	6,394	45,615.46		1,000.46	1,000.46	1,038.38		52.98
Van Buren.....	5,750	26,968.53		874.96	874.96	933.80	238.84	
Wapello.....	10,541	56,378.19		1,400.33	1,400.33	1,711.85	302.52	
Warren.....	6,814	29,852.18		981.30	981.30	1,106.59	125.29	
Washington.....	6,203	20,737.03		965.43	965.43	1,007.38	13.96	
Wayne.....	5,888	72,873.30		1,831.83	1,831.83	935.88		895.95
Webster.....	8,398	53,038.00		1,340.65	1,340.65	1,435.29	94.64	
Winnebago.....	4,315	101,681.51		2,540.66	2,540.66	700.75		1,839.91
Winneshek.....	7,669	29,083.93		727.10	727.10	1,245.44	518.34	
Woodbury.....	15,338	97,018.00	1,630.30	2,435.32	2,435.32	2,076.48	551.16	
Worth.....	3,838	36,830.53		921.28	921.28	931.68		299.58
Wright.....	6,010	44,939.83		1,123.50	1,123.50	976.03		147.47
State bonds.....		10,937.18						
Totals.....	727,694	\$4,724,030.61	\$ 2,164.42	\$ 117,836.19	\$ 117,836.19	\$ 118,177.50	\$ 34,543.58	\$ 34,202.87
Interest on state bonds.....				341.31	341.31			341.31
Grand totals.....	727,694	\$4,724,030.61	\$ 2,164.42	\$ 118,177.50	\$ 118,177.50	\$ 118,177.50	\$ 34,543.58	\$ 34,543.58

STATEMENT No. 37.

Showing the apportionment of the interest of the permanent school fund made by the auditor of state on the 5th day of September, A. D. 1898, as provided by sections 89 and 2847 of the code, on the basis of 16 24-100 cents for each youth in the county. The total amount of permanent school fund on the 1st day of January, 1898, was \$4,724,030.61, as shown below, upon which this apportionment was computed.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1898.	Amount of interest delinquent which accrued prior to January 1, 1894.	Interest due as per section 286 of the code.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair.....	5,689	\$ 33,944.69		\$ 831.11	\$ 831.11	\$ 923.89	\$ 92.78	
Adams.....	4,927	34,640.74		866.02	866.02	800.14		65.88
Alamakee.....	8,480	63,056.58		1,576.42	1,576.42	1,049.10		527.32
Appanoose.....	8,921	44,062.12		1,102.30	1,102.30	1,448.79	346.49	
Audubon.....	4,446	45,615.87		1,030.73	1,030.73	722.08		308.70
Beaumont.....	8,065	30,000.00	341.62	750.00	750.00	1,309.75	559.95	
Black Hawk.....	0,333	13,865.34		456.39	456.39	1,502.66	1,046.29	
Boone.....	4,432	94,732.31		2,368.31	2,368.31	1,539.89		878.42
Bremor.....	5,070	52,599.69		1,314.99	1,314.99	824.83		400.16
Buchanan.....	8,421	9,919.16		245.48	245.48	1,043.79	797.31	
Buena Vista.....	5,541	64,166.28		1,604.16	1,604.16	869.83		734.31
Butler.....	6,076	26,995.49	138.70	674.88	674.88	986.74	311.86	
Calhoun.....	5,954	62,715.75		1,567.90	1,567.90	956.93		600.97
Carroll.....	7,481	23,061.47		491.09	491.09	1,214.92	723.83	

STATEMENT No. 37—CONTINUED.

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BIENNIAL REPORT OF THE

AUDITOR OF STATE.

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COUNTIES.	Number of youth.	Amount of perma- nent county and state January 1, 1894.	Amount of interest delinquent which accrued prior to January 1, 1894.	Interest due as per section 2855 of the code.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for delinquency.	Excess payable to revenue.
Cass	7,638	57,002.70		1,449.07	1,449.07	1,240.42		208.65
Cedar	6,147	38,265.43		856.63	856.63	908.29	41.66	
Cerro Gordo	6,311	18,095.79		452.89	452.89	1,024.00	572.51	
Cherokee	5,688	67,923.91		1,690.60	1,690.60	922.02		767.68
Chickasaw	5,894	28,630.77		815.77	815.77	971.80	156.03	
Clarke	4,171	45,862.19		1,146.56	1,146.56	677.37		469.19
Clay	4,116	62,310.52		1,557.76	1,557.76	608.43		889.33
Clayton	9,321	47,649.94		1,191.25	1,191.25	1,546.22	354.97	
Clinton	14,951			1.37	1.37	2,428.04	2,426.67	
Crawford	7,969	82,332.09		2,081.45	2,081.45	1,201.59		879.86
Dallas	7,470	55,583.74		1,163.94	1,163.94	1,213.13	46.79	
Davis	5,436	30,882.81		703.36	703.36	382.80	119.44	
Decatur	6,394	94,634.43		2,805.89	2,805.89	1,028.61		1,337.32
Delaware	6,140	11,022.07		325.35	325.35	908.12	673.77	
Des Moines	12,457	14,508.57		371.43	371.43	2,013.02	1,651.60	
Dickinson	2,921	66,117.53		1,702.95	1,702.95	376.03		1,326.92
Dubuque	20,472	5,355.00		86.87	86.87	3,321.05	3,235.78	
Emmett	2,806	63,037.47		1,575.94	1,575.94	470.28		1,105.66
Fayette	8,576	69,509.47		1,737.73	1,737.73	1,302.74		344.99
Floyd	5,763	23,705.46		592.94	592.94	931.03	338.39	
Franklin	4,781	37,740.11		891.38	891.38	734.45		114.95
Fremont	6,206	57,414.96		1,435.37	1,435.37	1,007.83		427.62
Greene	5,940	45,254.08		1,130.61	1,130.61	903.03		167.58
Grundy	4,893	22,445.45		601.08	601.08	739.75		138.67
Guthrie	6,444	30,155.97		753.87	753.87	1,046.50	292.63	
Hamilton	6,439	50,091.53		1,267.29	1,267.29	1,029.45		237.84
Hancock	6,457	8,808.28		871.80	871.80	712.44		159.36
Hardin	7,778	41,099.90		1,026.75	1,026.75	1,261.14	236.39	
Harrison	8,461	49,156.04		1,228.90	1,228.90	1,377.32	148.42	
Henry	5,588	14,220.07		355.50	355.50	907.49	551.99	
Howard	4,381	41,568.40		1,039.21	1,039.21	736.05		299.77
Humboldt	4,101	28,656.46		716.41	716.41	680.62		85.79
Ia	4,058	38,972.00		674.40	674.40	639.02		15.28
Iowa	4,367	80,674.50		2,005.41	2,005.41	1,367.24		998.17
Jackson	8,134	25,160.94		619.02	619.02	1,330.96	691.94	
Jasper	8,410	62,549.08		1,563.72	1,563.72	1,367.24		106.48
Jefferson	5,240	27,993.13		699.83	699.83	850.59	151.16	
Johnson	5,212	31,418.40		735.46	735.46	1,406.03	710.57	
Jones	6,805	31,976.53		799.41	799.41	1,104.64	305.23	
Keokuk	8,474	27,959.56		698.99	698.99	1,376.19	677.20	
Kossuth	7,771	106,443.69		2,661.09	2,661.09	1,148.33		1,512.76
Lee	5,991	13,930.00		327.33	327.33	2,109.73	1,782.40	
Linn	18,069	13,716.86		457.45	457.45	2,837.45	2,440.22	
Louisia	4,264	21,789.57		544.74	544.74	692.49	147.75	
Lucas	5,111	39,387.47		734.68	734.68	830.03	95.35	
Lyon	4,308	115,671.61		2,991.78	2,991.78	714.23		2,177.45
Madison	4,881	67,031.32		1,675.78	1,675.78	935.09		720.69
Mahaska	11,315	29,396.79		734.92	734.92	1,837.55	1,102.63	
Marion	8,193	55,254.01		1,381.35	1,381.35	1,530.54		60.81
Marshall	8,861	30,301.07		792.51	792.51	1,439.03	647.50	
Mills	5,792	46,198.85		1,153.22	1,153.22	940.63		213.59
Mitchell	5,136	17,532.49		438.31	438.31	834.08	397.77	
Monona	6,051	25,395.51		659.89	659.89	944.30	324.41	
Monroe	5,994	60,912.14		1,222.80	1,222.80	906.84		615.96
Montgomery	5,915	45,772.23		1,144.30	1,144.30	960.59		183.71
Muscatine	8,406	9,006.68		296.21	296.21	1,365.13	1,068.92	
O'Brien	5,659	112,000.00		2,800.00	2,800.00	919.03		1,880.97
Oswego	2,961	38,460.75		2,461.52	2,461.52	480.88		1,980.64
Page	7,069	77,519.44		1,937.98	1,937.98	1,245.44		692.54
Palo Alto	4,430	46,959.73		1,174.73	1,174.73	719.43		455.30
Plymouth	7,732	12,506.24		3,037.66	3,037.66	1,258.03		1,779.73
Pocahontas	4,313	91,355.91		2,284.90	2,284.90	781.63		1,502.27
Polk	29,914	49,064.08		1,239.10	1,239.10	3,883.63	2,644.53	
Pottawattamie	17,335	84,405.69		2,110.14	2,110.14	2,815.80	705.66	
Poweshiek	4,250	54,996.05		1,374.91	1,374.91	1,915.55	539.64	
Ringgold	5,556	59,367.50		1,484.19	1,484.19	902.29		581.90
Sac	5,737	18,302.43	121.86	457.81	457.81	931.08	474.37	
Scott	10,214					2,633.15	2,633.15	
Shelby	6,509	33,319.40		982.98	982.98	1,057.09		474.08
Sioux	8,052	146,585.34		3,664.63	3,664.63	1,307.64		2,356.99
Story	6,840	49,955.97		1,248.90	1,248.90	1,110.82		138.08
Tama	7,980	44,567.45		1,114.19	1,114.19	1,235.35	181.77	
Taylor	6,255	54,962.51		1,352.31	1,352.31	1,017.43		334.88
Union	6,394	43,618.46		1,090.46	1,090.46	1,038.38		59.08
Van Buren	5,750	26,998.03		674.96	674.96	933.88	258.84	
Wapello	10,541	56,353.13		1,499.53	1,499.53	1,711.65	302.52	
Warren	6,328	30,252.18		881.30	881.30	1,106.59	125.29	
Washington	6,203	39,737.03		993.42	993.42	1,007.28		13.93
Wayne	6,886	72,873.30		1,821.63	1,821.63	955.88		865.75
Weber	4,259	63,628.09		1,340.65	1,340.65	1,435.29	94.64	
Winnebago	4,315	101,681.51		2,540.66	2,540.66	700.75		1,839.91
Winnebush	7,669	20,083.03		727.10	727.10	1,245.44	518.34	
Woodbury	18,328	97,013.00	1,630.30	2,435.32	2,435.32	2,979.48	551.16	
Worth	8,328	36,850.53		921.86	921.86	921.86		299.58
Wright	6,010	44,939.83		1,123.50	1,123.50	976.03		147.47
State bonds		10,937.18						
Totals	727,694	\$4,724,030.61	\$ 2,164.42	\$ 117,836.19	\$ 117,836.19	\$ 118,177.50	\$ 34,543.58	\$ 34,202.27
Interest on state bonds				341.31	341.31			341.31
Grand totals	727,694	\$4,724,030.61	\$ 2,164.42	\$ 118,177.50	\$ 118,177.50	\$ 118,177.50	\$ 34,543.58	\$ 34,543.58

STATEMENT No. 38.

Showing the apportionment of the interest of the permanent school fund made by the auditor of state on the 6th day of March, A. D. 1899, as provided by sections 89 and 2847 of the code, on the basis of 16 and 24-100 cents for each youth in the county. The total amount of permanent school fund on the first day of January, 1899, was \$4,724, 804.32 as shown below, upon which this apportionment was computed.

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1898.	Amount of interest due on permanent fund prior to January 1, 1894.	Interest due as per section 2850 of the code.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Adair.....	5,777	\$ 30,744.69		\$ 809.52	\$ 809.52	\$ 938.18	\$ 128.66	
Adams.....	4,782	34,640.74	\$ 31.64	866.02	866.02	776.00		89.42
Allamore.....	6,473	83,056.58		1,570.42	1,570.42	1,031.22		539.20
Appanoose.....	8,569	44,092.12		1,102.30	1,102.30	1,391.61	289.31	418.43
Audubon.....	4,543	44,115.37		1,156.21	1,156.21	737.78		
Benton.....	7,957	30,000.00	241.29	750.00	750.00	1,292.22	542.22	
Black Hawk.....	9,428	18,255.54		458.39	458.39	1,531.11	1,072.72	
Boone.....	9,972	94,732.31		2,368.31	2,368.31	1,522.01		
Bremmer.....	5,169	52,999.39		1,134.39	1,134.39	839.45		846.30
Buchanan.....	6,539	9,819.16		245.48	245.48	1,061.93	816.45	475.54
Buena Vista.....	5,032	94,423.96		1,607.16	1,607.16	914.64		692.52
Buier.....	9,988	29,992.99	138.70	674.88	674.88	971.98	297.08	
Calhoun.....	8,931	64,715.75		1,587.89	1,587.89	946.05		640.94
Carroll.....	7,483	20,170.47		549.12	549.12	1,215.08	665.96	
Cass.....	7,078	57,962.70		1,449.07	1,449.07	1,246.91		202.16
Cedar.....	6,277	38,285.43		936.63	936.63	1,019.38	62.75	
Cerro Gordo.....	6,413	18,066.79		432.40	432.40	1,041.47	589.07	
Cherokee.....	5,962	65,029.01		1,600.00	1,600.00	951.96		738.61
Chickasaw.....	5,620	32,630.77		815.77	815.77	912.69	96.52	
Clarke.....	4,027	45,862.19		1,146.56	1,146.56	653.98		492.58
Clay.....	4,245	62,310.32		1,557.76	1,557.76	839.29		868.37
Clayton.....	9,570	17,649.94		1,191.25	1,191.25	1,521.69	330.44	
Clinton.....	14,617			350.71	350.71	2,016.89	2,373.80	710.12
Crawford.....	7,702	75,000.00		1,960.92	1,960.92	1,259.80		
Dallas.....	7,477	46,533.74		1,163.34	1,163.34	1,314.26	50.92	
Davis.....	5,234	30,882.81		773.07	773.07	804.62	92.55	
Decatur.....	6,327	99,499.43		2,385.27	2,385.27	1,027.50		1,357.77
Delaware.....	6,049	13,022.07		325.55	325.55	928.26	656.81	
Des Moines.....	13,415	13,753.57		350.71	350.71	2,016.89	1,655.49	
Dickinson.....	3,371	68,117.83		1,702.95	1,702.95	395.05		1,317.90
Dubuque.....	19,639	2,690.00		84.73	84.73	3,189.37	3,104.61	
Emmet.....	2,929	63,037.47		1,575.94	1,575.94	1,744.15		1,101.41
Essex.....	8,831	66,509.47		1,737.73	1,737.73	1,444.15		303.58
Fayette.....	5,894	23,705.46		592.64	592.64	967.18	364.54	
Franklin.....	4,924	35,749.11		893.72	893.72	799.66		94.06
Fremont.....	6,130	50,914.06		1,443.01	1,443.01	965.51		447.50
Greene.....	5,287	45,294.98		1,130.61	1,130.61	969.81		190.80
Grundy.....	5,043	22,443.45		561.08	561.08	818.82	257.74	
Guthrie.....	6,471	32,155.07		736.65	736.65	1,050.80	294.24	
Hamilton.....	6,990	46,691.53		1,267.29	1,267.29	1,021.50		245.79
Hancock.....	6,344	43,898.28		967.98	967.98	705.47		295.51
Hardin.....	7,418	41,069.90		1,026.75	1,026.75	1,304.68	177.93	
Harrison.....	8,388	49,156.04		1,228.90	1,228.90	1,362.21	133.31	
Henry.....	5,497	14,220.07		355.50	355.50	922.71	531.21	
Howard.....	4,669	41,868.40		1,039.21	1,039.21	758.25		280.96
Humboldt.....	4,283	28,656.46		716.41	716.41	696.53		19.88
Ida.....	4,244	38,672.00		674.30	674.30	699.23	14.93	
Iowa.....	8,417	75,674.50		1,960.80	1,960.80	1,042.12		918.77
Jackson.....	8,158	36,160.84		829.02	829.02	1,324.86	695.84	
Jasper.....	8,425	62,649.08		1,563.72	1,563.72	1,373.09		190.63
Jefferson.....	5,258	27,993.33		699.58	699.58	853.90	154.07	
Johnson.....	7,647	31,418.40		735.46	735.46	1,914.87	456.41	
Jones.....	6,935	31,976.53		799.41	799.41	1,121.37	321.96	
Keokuk.....	8,605	38,267.19		699.73	699.73	1,397.61	697.88	
Kossuth.....	7,220	106,443.69		2,661.09	2,661.09	1,172.53		1,488.56
Lee.....	8,296	12,004.50		318.61	318.61	2,320.29	1,801.68	
Linn.....	18,537	9,341.86		250.22	250.22	3,010.42	2,760.20	
Louisia.....	4,359	21,789.57		544.74	544.74	707.90	163.16	
Lucas.....	5,065	29,387.47		734.08	734.08	827.45		2,106.66
Lyon.....	11,671	115,671.23		2,891.78	2,891.78	725.12		723.63
Madison.....	5,863	67,031.23		1,675.78	1,675.78	952.15		1,684.61
Mahaska.....	11,214	29,396.79		734.02	734.02	1,819.63		34.98
Marion.....	8,296	55,254.01		1,391.35	1,391.35	1,924.27		197.03
Marshall.....	8,907	30,501.07		762.53	762.53	1,446.50	683.97	
Mills.....	5,894	46,168.85		1,154.22	1,154.22	957.19		
Mitchell.....	4,979	17,535.49		438.31	438.31	870.59	370.28	
Monona.....	8,126	81,126.80		765.63	765.63	1,010.94	242.31	
Monroe.....	5,699	60,912.14		1,522.80	1,522.80	925.52		567.28

COUNTIES.	Number of youth.	Amount of permanent fund held by counties and state January 1, 1898.	Amount of interest accrued prior to January 1, 1874.	Interest due as per section 2856 of the code.	Total interest to be apportioned.	Amount of interest apportioned.	Warrant on revenue for deficiency.	Excess payable to revenue.
Montgomery.....	5,922	\$ 45,772.23	.....	1,144.30	1,144.30	961.73	\$ 1,150.08	\$ 182.57
Muscatine.....	8,468	9,006.68	.....	225.17	225.17	1,375.20	.....	1,850.45
O'Brien.....	5,847	112,000.00	.....	2,800.00	2,800.00	949.56	.....	1,850.45
Oscola.....	3,061	98,450.75	.....	2,461.52	2,461.52	497.12	.....	1,964.40
Pago.....	7,515	77,519.44	.....	1,937.98	1,937.98	1,220.44	.....	717.54
Palo Alto.....	4,487	46,989.23	.....	1,174.73	1,174.73	728.09	.....	446.04
Plymouth.....	8,004	121,508.24	.....	3,037.66	3,037.66	1,299.85	.....	1,737.81
Pocahontas.....	4,798	91,355.91	.....	2,283.90	2,283.90	779.20	.....	1,504.70
Polk.....	24,402	49,594.08	.....	1,239.10	1,239.10	3,062.88	2,723.78	.....
Pottawattamie.....	17,321	84,405.69	.....	2,110.14	2,110.14	2,812.83	702.79	.....
Poweshiek.....	6,145	54,996.66	.....	1,374.91	1,374.91	967.95	.....	376.96
Ringgold.....	5,775	64,000.00	.....	1,489.88	1,489.88	937.95	.....	552.02
Sac.....	5,631	21,292.43	\$ 121.86	493.56	493.56	922.59	439.30	.....
Scott.....	16,180	.....	.....	585.83	585.83	2,637.63	2,037.63	.....
Shelby.....	6,938	24,319.40	.....	3,638.97	3,638.97	1,349.38	449.33	.....
Sioux.....	8,309	131,459.84	.....	1,948.90	1,948.90	1,153.53	.....	2,280.59
Story.....	7,103	49,955.97	.....	1,114.18	1,114.18	1,245.77	.....	95.37
Tama.....	7,877	44,597.45	.....	1,353.31	1,353.31	1,009.64	181.50	.....
Taylor.....	6,317	54,092.61	.....	1,090.46	1,090.46	1,011.91	.....	342.67
Union.....	6,321	43,618.46	.....	1,074.06	1,074.06	936.83	.....	78.55
Van Buren.....	10,794	28,398.53	.....	1,009.33	1,009.33	1,645.70	.....	.....
Wapello.....	6,233	36,373.03	.....	993.42	993.42	1,124.30	.....	.....
Washington.....	6,231	36,373.03	.....	993.42	993.42	1,020.03	.....	.....
Wayne.....	6,001	72,878.30	.....	1,821.83	1,821.83	1,474.56	118.53	847.27
Webster.....	9,069	54,401.00	.....	1,832.05	1,832.05	669.90	.....	1,885.05
Winnebago.....	4,125	117,681.51	.....	2,554.95	2,554.95	1,272.24	545.14	.....
Winneshek.....	7,834	29,083.93	.....	727.10	727.10	3,003.10	577.78	.....
Woodbury.....	18,492	97,013.00	1,630.30	2,435.32	2,435.32	613.06	.....	308.20
Worth.....	3,775	36,850.53	.....	921.26	921.26	1,020.36	.....	103.14
Wright.....	6,283	44,939.83	.....	1,123.50	1,123.50	.....	.....	.....
State bonds.....	.....	10,937.18	.....	.....	.....	.....	.....	.....
Total.....	727,456	\$4,724,804.32	\$ 2,164.42	\$ 117,834.83	\$ 117,834.83	\$ 118,138.85	\$ 34,255.34	\$ 33,951.32
Interest on state bonds.....	.....	.....	.....	304.02	304.02	.....	.....	304.02
Grand total.....	727,456	\$4,724,804.32	\$ 2,164.42	\$ 118,138.85	\$ 118,138.85	\$ 118,138.85	\$ 34,255.34	\$ 34,255.34

STATEMENT No. 39.

Showing the transfers of permanent school fund, under section 2856 of the code, from July 1, 1897, to June 30, 1899, inclusive.

DATE.	COUNTY.	AMOUNT.
1897.		
October 11	Linn county to Audubon county.....	\$ 4,475.00
December 3	Linn county to Audubon county.....	1,100.00
December 7	Crawford county to Hancock county.....	1,000.00
December 11	Muscatine county to Carroll county.....	3,000.00
1898.		
January 22	Crawford county to Monona county.....	1,322.09
February 8	Linn county to Monona county.....	3,475.00
April 11	Crawford county to Carroll county.....	1,000.00
April 30	Linn county to Carroll county.....	900.00
May 17	Des Moines county to Webster county.....	775.00
June 25	Crawford county to Hancock county.....	3,000.00
June 25	Carroll county to Hancock county.....	5,000.00
July 6	Iowa county to Sac county.....	3,000.00
August 8	Iowa county to Calhoun county.....	2,000.00
September 28	Adair county to Audubon county.....	3,500.00
September 28	Lee county to Audubon county.....	1,000.00
October 21	Crawford county to Decatur county.....	2,000.00
October 21	Dubuque county to Decatur county.....	865.00
November 16	Sioux county to Fremont county.....	2,500.00
November 19	Sioux county to Decatur county.....	2,000.00
November 19	Sioux county to Ringgold county.....	2,000.00
November 19	Sioux county to Shelby county.....	1,000.00
December 10	Sioux county to Greene county.....	2,000.00
December 19	Sioux county to Adams county.....	1,000.00
December 27	Audubon county to Winnebago county.....	6,000.00
December 27	Hamilton county to Winnebago county.....	4,000.00
December 27	Cherokee county to Winnebago county.....	4,000.00
December 27	Sioux county to Winnebago county.....	2,000.00
December 27	Sioux county to Ringgold county.....	2,632.50
1899.		
January 5	Muscatine county to Adams county.....	1,000.00
January 23	Cedar county to Ringgold county.....	3,000.00
January 30	Muscatine county to Dallas county.....	1,000.00
February 13	Cedar county to Winnebago county.....	1,000.00
February 13	Crawford county to Winnebago county.....	1,000.00
February 13	Henry county to Winnebago county.....	1,000.00
February 13	O'Brien county to Winnebago county.....	2,000.00
March 4	O'Brien county to Wayne county.....	8,000.00
March 4	Shelby county to Wayne county.....	2,000.00
March 4	O'Brien county to Dallas county.....	600.00
March 18	Shelby county to Winnebago county.....	1,000.00
March 18	Sioux county to Winnebago county.....	2,000.00
March 21	Calhoun county to Wayne county.....	3,000.00
March 22	Des Moines county to Dallas county.....	200.00
March 24	Des Moines county to Dallas county.....	700.00
March 28	Calhoun county to Wayne county.....	5,000.00
March 28	Calhoun county to Hamilton county.....	1,000.00
April 10	Dickinson county to Wayne county.....	5,000.00
April 14	Calhoun county to Guthrie county.....	2,000.00
April 21	Franklin county to Winnebago county.....	5,000.00
April 24	Kossuth county to Wayne county.....	5,000.00
May 11	Crawford county to Guthrie county.....	2,000.00
May 11	Crawford county to Wayne county.....	2,000.00
May 12	Kossuth county to Winnebago county.....	3,000.00
May 19	Kossuth county to Shelby county.....	1,000.00
June 6	Kossuth county to Winnebago county.....	5,000.00
June 9	Kossuth county to Guthrie county.....	2,000.00
June 26	Greene county to Adams county.....	1,000.00
June 26	Greene county to Wayne county.....	2,000.00
1897.		
December 13	State treasurer to Carroll county.....	428.32
1898.		
April 11	State treasurer to Carroll county.....	209.00
Total.....		\$135,581.91

BIENNIAL REPORT OF THE

STATEMENT No. 39—CONTINUED.

AMOUNT OF PERMANENT SCHOOL FUND CREDITED TO COUNTIES ON ACCOUNT OF FORECLOSURES, UNDER SECTION 2283 OF THE CODE.

DATE.	COUNTY.	AMOUNT.
1897		
December 24	Iowa county	\$ 755.00
December 29	Keokuk county	684.45
February 1	Miller county	200.00
February 19	Clayton county	250.00
May	Total	\$ 2,189.45

AMOUNT OF PERMANENT SCHOOL FUND CHARGED TO COUNTIES ON ACCOUNT OF SALE OF LAND AND ESCHATEL.

DATE.	COUNTY.	AMOUNT.
1897		
April 11	Keokuk county	\$ 1,392.08
July 8	Bremer county	257.08
February 1898	Van Buren county	150.33
February 8	Keokuk county	2,683.25
February 18	Keokuk county	1,187.22
April 12	Iowa county	220.00
Total	Total	\$ 22,024.00

STATEMENT No. 40.

Showing the actions brought by the commissioners of pharmacy for the violations of chapter 35, laws of the Twenty-third General Assembly, and section 2386 of the code, from July 1, 1897, to June 30, 1899, inclusive, as the same have been reported to this office by the court before whom the case was tried, and in the order received, the county where the case was tried, the name of the justice of the peace, the date of trial, the amount of the fine assessed and collected, and the credit given the commissioners as a fund for such prosecution.

TITLE OF CAUSE.	COUNTY WHERE BROUGHT.	BEFORE WHOM.	DATE OF TRIAL.			AMOUNT OF FINE ASSESSED.	AMOUNT OF FINE COLLECTED.	CREDIT GIVEN COMMISSIONERS AS A FUND FOR SUCH PROSECUTION.
			Month.	Day.	Year.			
State of Iowa v. J. L. Cress	Sac.	District court	Nov	6	1896	\$ 300.00	\$ 150.00	\$ 150.00
State of Iowa v. J. D. David	Hardin	District court	Nov	6	1896	4 00	200.00	200.00
State of Iowa v. Henry Mazanti	Black Hawk	District court	Oct	16	1897	300.00	150.00	150.00
State of Iowa v. S. P. Massey	Winnebago	District court	April	13	1897	400.00	200.00	200.00
State of Iowa v. Thomas C. Forgesin	Winnebago	District court	Sept	8	1897	300.00	150.00	150.00
State of Iowa v. John D. Nixon	Winnebago	District court	Sept	8	1897	300.00	150.00	150.00
State of Iowa v. A. C. Smith	Wright	District court	Jan	28	1897	300.00	87.50	87.50
State of Iowa v. M. M. Blair	Madison	District court	Dec	18	1897	300.00	150.00	150.00
State of Iowa v. A. W. Barlow	Clarke	District court	Feb	23	1898	300.00	150.00	150.00
State of Iowa v. A. W. Barlow	Clarke	District court	April	18	1897	350.00	175.00	175.00
State of Iowa v. J. E. Landis	Clarke	District court	Sept	18	1898	300.00	150.00	150.00
State of Iowa v. J. A. Lauder	Clarke	District court	April	18	1897	300.00	150.00	150.00
State of Iowa v. T. L. Miller	Clarke	District court	April	26	1897	300.00	150.00	150.00

TITLE OF CAUSE.

[illegible]

To

Showing assessment of telegraph and telephone companies for 1898.

NAME OF COMPANY.	ADDRESS.	Transferable value.	Amount of stock.
Western Union Telegraph company	185 Broadway, N. Y.	\$ 630,940	\$ 17,874.66
Postal Telegraph Cable company	New York city.	68,331	2,274.36
American Telephone and Tele. Co.	Davenport, Iowa.	16,146	538,820.00
Iowa Telephone company	Des Moines, Iowa.	7,333	7,333.00
Nebraska Telephone company	Omaha, Neb.	10,000	10,000.00
Woodbine Telephone company	Woodbine, Iowa.	650	21,000.00
Warfield and Lenoir Telephone Co.	Warfield, Iowa.	100	10,000.00
Charlton and Newbern Telephone Co.	Charlton, Iowa.	650	15,000.00
Charter Oak Telephone company.	Charter Oak, Iowa.	256	10,000.00
Boone County Telephone company	Boone, Iowa.	100,000	100,000.00
Oedar Valley Telephone company	Waterloo, Iowa.	6,000	300,000.00
Estherville Telephone company	Estherville, Iowa.	500	15,000.00
W. R. R. Telephone company	W. R. R., Iowa.	100,000	100,000.00
Home Telephone company	Sioux City, Iowa.	10,000	10,000.00
Home Telephone company	Oskaloosa, Iowa.	400	130,000.00
North English and Green Valley Telephone company	North English, Iowa.	1,000	10,000.00
Marshall Telephone company	Marshalltown, Iowa.	3,000	30,000.00
Central City Telephone company	Central City, Iowa.	1,000	10,000.00
Spencer Telephone company.	Spencer, Iowa.	900	13,000.00
Des Moines Telephone company.	Des Moines, Iowa.	1,000	10,000.00
Oedar Rapids and Marion Tele. Co.	Oedar Rapids, Iowa.	4,500	150,000.00
Winnabago Telephone company	Forest City, Iowa.	1,000	3,000.00
Cherokee Telephone company	Cherokee, Iowa.	650	10,000.00
Spirit Lake Telephone company	Spirit Lake, Iowa.	2,000	66,670.00
Sheldon Telephone exchange	Sheldon, Iowa.	1,100	36,667.00
Bishop Telephone company	Bishop City, Iowa.	1,000	36,667.00
Standard Telephone company	Waukon, Iowa.	3,000	36,667.00
Jefferson Telephone company	Jefferson, Iowa.	1,100	36,667.00
Central City and Pleasantville, Co.	Central City, Iowa.	1,000	36,667.00
Western Electric Telephone Co.	Britt, Iowa.	500	166,670.00
Perry Telephone company	Perry, Iowa.	1,240	41,333.00
Donway Telephone company	Chillicothe, Iowa.	1,000	18,667.00
Missouri and Iowa Telephone Co.	Linnville, Iowa.	500	18,667.00
Logan Telephone company	Logan, Iowa.	100	8,000.00
Winterset Exchange Telephone Co.	Winterset, Iowa.	100	10,000.00
Union Electric Telephone company	Waucoma, Iowa.	1,500	50,000.00
Tabor Telephone company	Tabor, Iowa.	250	11,667.00
Witt City Telephone company	Witt City, Iowa.	1,000	10,000.00
Richland Telephone company	Richland, Iowa.	150	9,000.00
Leon Telephone company	Leon, Iowa.	400	10,000.00
Jefferson County Telephone Co.	Jefferson, Iowa.	100	23,333.00
Wayne County Telephone company	Linnville, Iowa.	280	9,333.00
Commercial Telephone company	Toledo, Iowa.	250	10,000.00
Jefferson County Telephone company	Huxton, Iowa.	500	16,667.00
Commercial Telephone company	Linnville, Iowa.	100	10,000.00
Lake City Telephone company	Lake City, Iowa.	100	7,000.00
Mutual Telephone company	Sheldon, Iowa.	10,000	333,333.00
Emmetsburg Telephone company	Emmetsburg, Iowa.	100	3,000.00
Emmetsburg Telephone company	Emmetsburg, Iowa.	180	30,000.00
Greene and Western Telephone Co.	Granger, Iowa.	100	5,000.00
Carbon Telephone company	Carbon, Iowa.	100	5,000.00
Moravia Telephone company	Moravia, Iowa.	100	5,000.00
Oelwein Telephone company	Oelwein, Iowa.	500	16,667.00
Missouri Valley Telephone company	Minneapolis, Minn.	3,700	123,333.00
Missouri Valley Telephone company	St. Louis, Mo.	2,000	66,667.00
Lamoni Telephone company	Lamoni, Iowa.	400	14,667.00
Chariton Telephone company	Chariton, Iowa.	240	8,000.00
Pia Oak Telephone company	Pia Oak, Iowa.	200	8,000.00
Troy Mills Telephone company	Troy Mills, Iowa.	300	10,000.00

STATEMENT No. 41—CONTINUED.

NAME OF COMPANY.	ADDRESS.	Taxable value.	Amount of tax.
Citizens' Telephone company.....	George, Iowa.....	50	1 67
Manchester Telephone company.....	Manchester, Iowa.....	600	24.00
Washington Telephone company.....	Washington, Iowa.....	2,000	66.67
Villisca and Milford Telephone Co.....	Villisca, Iowa.....	50	1 67
Seymour Telephone company.....	Seymour, Iowa.....	500	16.67
Wayne County Telephone company.....	Corydon, Iowa.....	700	23.33
Russell and Confidence Tele Co.....	Russell, Iowa.....	100	4 33
Thurman and McPaul Telephone Co.....	Thurman, Iowa.....	100	3 33
Peoples' Telephone company.....	Signourney, Iowa.....	300	16.67
Northwestern Tele. Exchange Co.....	Lowell, Mass.....	770	25.67
Northwestern Tele. and Construc. Co.....	Charles City, Iowa.....	2,600	66.67
Hanamo Toll Line company.....	Maryville, Mo.....	450	15 00
Total.....		\$ 931,938	\$ 31,064.68

STATEMENT No. 41.

Showing assessment of telegraph and telephone companies for 1899.

NAME OF COMPANY.	ADDRESS.	Taxable value.	Amount of tax.
Western Union Telegraph company.....	195 Broadway, N. Y.....	\$ 532,780	\$ 17,759.33
Postal Telegraph Cable company.....	Des Moines, Iowa.....	68,250	2,275.00
American Telephone and Teleg. Co.....	18 Courtland street, N. Y.....	16,150	538.33
Iowa Telephone company.....	Davenport, Iowa.....	221,515	7,381.83
Nebraska Telephone company.....	Omaha, Neb.....	10,000	333.33
Woodbine Telephone company.....	Woodbine, Iowa.....	1,600	53.33
Clearfield & Lenox Telephone Co.....	Clearfield, Iowa.....	1,540	51.67
Charlton & Newton Telephone Co.....	Charlton, Iowa.....	1,250	41 67
Boone County Telephone company.....	Boone, Iowa.....	3,320	111.30
Cedar Valley Telephone company.....	Waterloo, Iowa.....	16,370	545.67
Estherville Telephone company.....	Estherville, Iowa.....	650	21 67
The E. H. Martin Telephone Co.....	Webster City, Iowa.....	3,080	102.67
Home Telephone company.....	Sioux City, Iowa.....	10,000	333.33
Home Telephone company.....	Marion, Iowa.....	600	20 00
Home Telephone company.....	Oskaloosa, Iowa.....	5,300	175 87
North English Telephone company.....	North English, Iowa.....	100	3 33
Marshall Telephone company.....	Marshalltown, Iowa.....	3,445	114.83
Spencer Telephone company.....	Spencer, Iowa.....	600	20 00
Deloit Telephone company.....	Des Moines, Iowa.....	100	3 33
Cedar Rapids & Marion Teleph'ne Co.....	Cedar Rapids, Iowa.....	12,750	425.00
Winnebago Telephone company.....	Forest City, Iowa.....	200	10 00
Bishop Telephone company.....	Central City, Iowa.....	5,120	170 67
Standard Telephone company.....	Waukon, Iowa.....	4,758	158.60
Jefferson Telephone company.....	Jefferson, Iowa.....	1,840	62 00
David City & Pleasanton Tel'ph'n Co.....	Pleasanton, Iowa.....	3,320	111.30
Western Electric Telephone Co.....	Britt, Iowa.....	16,170	539.00
The Perry Telephone company.....	Perry, Iowa.....	5,720	190.00
Conway Telephone company.....	Conway, Iowa.....	1,000	33 33
Missouri & Iowa Telephone Co.....	Lineville, Iowa.....	690	22 00
Logan Telephone company.....	Logan, Iowa.....	150	5 00
City Telephone company.....	Labar, Iowa.....	200	6 67
Tri City Telephone company.....	Cinton, Iowa.....	2,000	66.67
Richland Telephone company.....	Richland, Iowa.....	650	21 67
Leon Telephone company.....	Leon, Iowa.....	1,170	39 00
Jefferson County Telephone Co.....	Fairfield, Iowa.....	140	4 67
Wayne County Telephone company.....	Allerton, Iowa.....	440	14 67
Commercial Telephone company.....	Toledo, Iowa.....	481	16 04
Lake City Telephone company.....	Lake City, Iowa.....	100	3 33
Mutual Telephone company.....	Des Moines, Iowa.....	100	3 33
Emmettsburg Telephone company.....	Emmettsburg, Iowa.....	300	10 00
Greene & Western Telephone Co.....	Mason City, Iowa.....	3,210	107.00
Moravia Telephone company.....	Moravia, Iowa.....	250	8 33
Oelwein Telephone company.....	Oelwein, Iowa.....	750	25 00
Kriebs & Beadon Telephone line.....	Elkport, Iowa.....	100	3 33
Lamoni Telephone exchange.....	Lamoni, Iowa.....	1,040	34 67
Charlton Telephone company.....	Charlton, Iowa.....	875	29 17
Pin Oak Telephone company.....	Dubuque, Iowa.....	600	20 00
Citizens Telephone company.....	George, Iowa.....	200	6 67
Manchester Telephone company.....	Manchester, Iowa.....	750	25 00
Washington Telephone company.....	Washington, Iowa.....	4,000	133.33
Villisca & Milford Telephone Co.....	Villisca, Iowa.....	100	3 33
Seymour Telephone company.....	Seymour, Iowa.....	1,770	59 00
Wayne County Telephone exchange.....	Corydon, Iowa.....	1,465	48 50
Russell & Confidence Telephone Co.....	Russell, Iowa.....	1,465	48 50
Thurman Telephone company.....	Thurman, Iowa.....	780	26 00
Peoples Telephone company.....	Signourney, Iowa.....	602	20 07
The Northwestern Tele. exchange.....	Lowell, Mass.....	5,260	184.00
Northwestern Tele. & Construc. Co.....	Charles City, Iowa.....	8,750	291 67
Hanamo Toll Line company.....	Maitland, Mo.....	600	19 00
Huneston Telephone company.....	Huneston, Iowa.....	250	8 33

BIENNIAL REPORT OF THE
STATEMENT No. 41—CONTINUED.

NAME OF COMPANY.	ADDRESS.	Value. Telephone value.	Amount of tax.
Albion Farmers Telephone Co.	Florenceville, Iowa.	730	24.00
Atlantic Tel. Etna & Corning Tel.Co.	Cumbersland, Iowa.	1,670	56.75
P. H. Hoyer Telephone exchange.	Audubon, Iowa.	700	23.33
Central Telephone company.	Audubon, Iowa.	2,600	86.67
Audubon & Kimball Telephone Co.	Audubon, Iowa.	100	3.33
Buckeye Telephone company.	Audubon, Iowa.	100	3.33
Buffalo Center Tele. and Ex. Co.	Bethlehem, Iowa.	100	3.33
Boone & Marshalltown Tele. Co.	Buffalo Center, Iowa.	100	3.33
W. Chamberlain Tele. system.	Boone, Iowa.	1,000	33.33
Corydon & Fowler Telephone Co.	Stratford, Iowa.	405	15.83
Citizens Telephone company.	Linsville, Iowa.	405	15.83
Ft. Dodge Telephone company.	Boone, Iowa.	1,125	37.50
Greene Valley & Wellman Tele. line.	Fr. Dodge, Iowa.	1,125	37.50
Germania & German Val. Tele. line.	North English, Iowa.	120	3.87
Henry County Telephone company.	New London, Iowa.	100	3.33
London & Cresco Telephone Co.	Cresco, Iowa.	110	3.67
Des Moines & Southwestern Tele. Co.	Cresco, Iowa.	110	3.67
Indiana Mutual Telephone Co.	Indianola, Iowa.	1,100	31.67
London & Cresco Telephone company.	Indianola, Iowa.	1,100	31.67
Lorimer & Macksburg Telephone Co.	Lake Mills, Iowa.	100	3.33
Missouri Valley Electric Light Co.	Lorimer, Iowa.	700	23.33
North English & Greene Val. Tel. Co.	Missouri Valley, Iowa.	700	23.33
Iowa & Nebraska Telephone Co.	North English, Iowa.	13,840	461.33
Osceola & Southern Telephone Co.	Osceola, Iowa.	120	3.87
Ottumwa Telephone company.	Ottumwa, Iowa.	800	26.67
Knoxville Electric Telephone Co.	Knoxville, Iowa.	1,350	45.00
Overland Telephone company.	Hiteaman, Iowa.	100	3.33
Oakley Telephone company.	Oakley, Iowa.	100	3.33
Rock Rapids Telephone company.	Rock Rapids, Iowa.	1,900	63.33
Wayland Telephone company.	Wayland, Iowa.	1,900	63.33
W. J. & J. W. Wagner Tele. line.	Sioux City, Iowa.	100	3.33
W. L. D. Telephone company.	Sioux City, Iowa.	100	3.33
W. L. D. & W. J. Wagner Tele. line.	Sioux City, Iowa.	100	3.33
Iowa & Missouri Telephone Co.	Humeston, Iowa.	100	3.33
Western Telephone company.	Truro, Iowa.	2,500	83.33
Iowa County Telephone Co.	Princeton, Iowa.	500	16.67
Iowa County Telephone Co.	Cantos, S. D.	Not ascert.	sed.
	Ladora, Iowa.	Not ascert.	sed.
Total.		\$1,028,945	\$4.33

STATEMENT No. 42.

Abstract on: the assessment of real estate in the state as reported by the several counties for 1897 and the equalized value as fixed by the state board of equalization for the years 1897 and 1898, and the personal property reported by the counties for the year 1898.

[illegible]

STATEMENT No. 43.

Showing the reported and adjusted actual value of lands and town lots, the reported and adjusted taxable value of real estate, the reported taxable value of railroad property, the adjusted taxable value of personal property, and the total adjusted taxable value of each county, as reported by the county auditors to the auditor of state and equalized by the state board of review, for the year 1899.

COUNTIES.	ACRES OF LAND.	Average value per acre.	Adjusted ac- count value per acre.	Reported, a c- count value of land.	Per cent of in- crease.	Per cent of de- crease.	Adjusted ac- count value of land.	Reported, ac- count value of town lots.	Per cent of in- crease.	Per cent of de- crease.	Adjusted ac- count value of town lots.	Reported, ac- count value of town lots and exemptions.	Exemptions.
Adair	364,818	326.95	\$21.95	8,882,382	13	8	9,832,382	\$14,288	8	5	914,288	10,746,068	\$342,700
Adams	271,253	31.51	31.51	8,547,157			8,547,157	930,101			930,101	9,477,258	
Adair	407,629	29.21	29.21	8,590,195			8,590,195	1,881,255			1,881,255	259,068	
Appanoose	319,881	29.21	29.21	8,188,893			8,188,893	101,272			101,272	50,880	
Adair	809,292	30.72	30.72	9,530,381			9,530,381	887,944			887,944	19,300	
Adair	448,431	42.42	42.42	20,907,751		8	20,280,499	8,635,063		8	8,635,063	239,918	
Black Hawk	330,552	42.42	42.42	14,870,656		8	14,870,656	9,325,769		8	9,325,769	67,511	
Boone	387,196	48.88	38.92	13,929,181			13,929,181	4,025,548			4,025,548	435,835	
Buena Vista	374,737	37.09	37.09	10,191,779			10,191,779	1,993,691			1,993,691	22,494,419	
Buena Vista	330,552	42.42	42.42	14,870,656			14,870,656	9,325,769			9,325,769	410,835	
Butler	351,673	33.79	32.78	11,881,636			11,526,854	1,611,615		8	2,794,356	13,933,521	304,517
Butler	356,511	34.45	34.45	12,284,580			12,284,580	2,051,106			2,051,106	13,434,686	314,626
Calhoun	333,835	31.58	31.58	11,219,063			11,219,063	1,537,112			1,537,112	16,577,396	61,303
Carroll	355,913	33.98	35.93	12,806,130			12,806,130	1,636,860			1,636,860	12,972,943	
Cass	350,187	36.53	36.53	12,795,231			12,795,231	2,888,397			2,888,397	13,682,628	394,327
Cedar	360,803	30.80	30.80	9,241,548			9,241,548	1,537,112			1,537,112	16,577,396	
Cerro Gordo	356,571	31.44	31.44	11,223,006			11,223,006	2,248,504			2,248,504	30,060,172	
Cherokee	335,735	37.03	37.03	11,875,004			11,875,004	1,972,574			1,972,574	14,177,468	354,738
Chickasaw	360,803	30.80	30.80	9,241,548			9,241,548	1,537,112			1,537,112	16,577,396	
Clarke	272,532	36.85	25.50	7,244,349		5	9,341,535	1,620,305		5	1,620,305	10,961,540	10,000
Clay	314,524	23.83	23.83	9,082,675			9,082,675	1,383,474			1,383,474	8,475,850	165,512
Clayton	488,867	37.89	27.86	18,620,575			13,620,575	3,341,258			3,341,258	15,951,833	346,768
Clinton	425,912	34.44	34.44	19,231,063			19,231,063	1,537,112			1,537,112	16,577,396	
Crawford	441,068	31.62	31.62	13,943,056			13,943,056	1,600,309			1,600,309	22,374,708	
Dallas	362,402	41.17	38.99	14,899,168			14,899,168	2,623,944			2,623,944	17,521,512	36,384
David	318,099	32.30	32.30	8,017,148			8,017,148	964,738			964,738	10,063,458	13,894
Decatur	339,234	25.85	25.85	8,513,338		7	10,769,233	1,568,078		8	2,547,554	17,385,812	16,384
Delaware	354,709	36.93	36.93	13,100,880			13,100,880	1,916,638			1,916,638	15,017,488	
Des Moines	353,917	41.13	43.58	10,443,052		5	10,955,845	1,010,765		5	10,679,303	10,617,487	74,907
Dickinson	245,306	21.07	21.07	4,956,819			4,956,819	1,107,304			1,107,304	6,064,123	134,556
Dubuque	375,811	39.05	39.05	14,719,538			14,719,538	32,407,203			32,407,203	38,138,708	232,509
Dubuque	382,048	28.38	28.38	5,713,615			5,713,615	6,367,574			6,367,574	18,430	
Fayette	452,281	33.16	33.16	10,004,794			10,004,794	2,662,922			2,662,922	10,677,116	19,632
Floyd	312,542	35.58	35.58	11,199,974			11,199,974	2,767,496			2,767,496	13,967,470	282,796
Franklin	399,583	55.09	55.09	12,971,817			12,971,817	1,828,835			1,828,835	17,800,000	285,669
Franklin	311,765	34.40	34.40	11,578,371			11,578,371	1,877,400			1,877,400	13,356,290	45,777
Greene	355,213	38.29	38.29	13,602,553			13,602,553	1,484,808			1,484,808	15,087,369	31,466
Grundy	311,662	42.85	42.85	13,163,342			13,163,342	1,068,366			1,068,366	14,236,708	10,700
Guthrie	379,616	35.28	35.28	8,901,375			8,901,375	1,820,543			1,820,543	11,714,611	
Hamilton	358,313	35.10	35.10	12,577,628			12,577,628	2,680,598			2,680,598	15,166,444	285,139
Hancock	358,392	38.53	23.83	8,408,168			8,408,168	1,044,644			1,044,644	9,832,812	20,152
Hardin	350,214	34.76	34.76	12,175,682			12,175,682	2,690,691			2,690,691	14,968,376	27,718
Iowa	270,636	35.95	35.95	9,726,298			9,726,298	1,182,294			1,182,294	10,888,530	245,840
Harrison	308,315	40.01	41.89	10,725,939	4		11,185,408	2,714,586	4		2,823,148	13,450,535	78,947
Howard	291,905	32.01	32.01	9,344,454			9,344,454	1,603,947			1,603,947	10,948,491	12,732
Humboldt	302,268	31.30	31.30	8,428,468			8,428,468	1,199,468			1,199,468	9,627,984	40,780
Humboldt	415,367	27.13	29.49	11,773,928			12,121,365	1,182,294			1,182,294	13,958,330	24,800
Iowa	372,946	32.85	37.31	13,253,680	5		13,916,864	1,425,338	5		1,460,582	14,678,968	262,978
Jackson	391,621	29.27	29.27	11,464,790			11,464,790	2,909,110			2,909,110	14,373,900	70,780
Jasper	448,658	41.50	41.50	18,633,705			18,633,705	3,613,001			3,613,001	22,446,798	82,084
Jefferson	370,882	34.23	34.64	9,274,741			9,955,978	2,161,708			2,161,708	11,416,621	173,948
Johnson	386,015	44.58	44.58	17,309,331	7		17,309,331	5,152,901			5,152,901	22,392,822	14,339
Jones	356,414	42.61	42.61	15,190,186			15,190,186	2,335,056			2,335,056	17,525,322	
Keokuk	358,588	38.53	40.07	14,777,831			14,466,198	2,222,891		5	2,334,055	16,000,222	73,870
Keosauqua	312,558	30.96	30.96	10,819,459			10,819,459	2,052,566			2,052,566	18,971,665	
Lee	322,764	34.86	34.86	11,254,688			11,254,688	1,125,355			1,125,355	12,380,041	146,673
Linn	411,221	48.88	48.88	30,101,644			30,101,644	15,614,708			15,614,708	35,718,352	267,968
Louisia	240,119	34.43	34.43	8,538,905			8,538,905	1,297,295			1,297,295	9,936,300	21,180
Louisia	372,482	32.82	32.82	12,602,685			12,602,685	1,567,879,898			1,567,879,898	15,614,263	25,900
Lyon	332,410	29.31	29.31	10,331,956	5		10,331,956	1,822,208			1,822,208	11,934,164	21,190
Madison	351,759	29.50	30.39	10,378,728			10,688,030	1,264,964		3	1,302,913	11,611,692	
Mahaska	857,470	47.71	47.71	15,500,546			15,269,548	4,482,412			4,482,412	19,731,958	77,998
Malvern	325,412	35.28	35.28	14,554,558		8	15,269,548	1,264,964			1,264,964	14,574,665	
Marshall	351,579	42.48	42.48	14,931,321			14,931,321	5,744,300			5,744,300	20,675,524	73,188
Mills	264,821	42.48	42.48	11,232,182			11,232,182	1,803,472			1,803,472	12,855,654	55,088
Mitchell	280,051	34.38	34.38	9,997,252			9,997,252	1,545,964			1,545,964	11,543,216	39,320
Muscatine	345,412	31.26	31.26	10,545,738			10,545,738	1,705,975			1,705,975	12,251,713	
Monroe	373,423	25.14	26.40	6,875,422	6		7,219,193	964,184			1,012,803	7,838,609	139,053
Montgomery	263,840	45.14	42.89	11,910,441			11,314,909	2,644,804		5	2,512,564	14,553,225	234,319
Muscatine	387,172	46.06	46.06	13,338,224			12,396,424	8,682,035			8,682,035	20,990,539	58,795
Peoria	312,572	31.11	31.11	10,819,459			10,819,459	2,015,318			2,015,318	12,491,911	
Osceola	232,805	23.34	23.34	5,917,759			6,912,789	699,338			699,338	6,587,127	162,000
Page	343,180	43.01	43.01	13,927,188			13,927,188	2,822,699			2,822,699	16,819,867	187,824
Palo Alto	348,121	29.23	21.25	1,065,338	5		1,748,865	1,250,663	5		1,311,566	8,315,401	34,349
Polk	532,603	23.75	23.75	10,775,175			10,775,175	19,625,765			19,625,765	22,494,419	8,240
Pocahontas	358,084	29.38	29.38	10,455,285			10,455,285	1,061,858			1,061,858	11,517,143	
Polk	332,583	55.21	55.21	19,467,994			19,467,994	41,196,344			41,196,344	50,694,118	195,164
Polk	569,715	42.36	42.36	15,635,853			15,635,853	2,645,968		4	2,645,968	18,283,821	10,000
Poweshiek	360,633	37.50	37.50	12,749,595	4		12,749,595	3,167,361	4		3,167,361	16,916,150	50,131

STATEMENT NO. 43.—CONTINUED.

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BIENNIAL REPORT OF THE

COUNTIES.	ACRES OF LAND.	Average value per acre.	Adjusted actual value per acre.	Reported actual value of land.	Per cent of increase.	Per cent of decrease.	Adjusted actual value of land.	Reported actual value of town lots.	Per cent of increase.	Per cent of decrease.	Adjusted actual value of town lots.	Reported actual value of land and town lots.	Exemptions.
Ringgold.....	343,750	\$27 14	\$27 14	9,328,630	...	...	9,328,630	1,020,260	...	...	1,020,260	10,348,890	220,534
Sac.....	351,037	33 73	33 73	11,842,680	...	...	11,842,680	1,903,032	...	...	1,903,032	13,745,712	42,028
Scott.....	277,443	58 20	58 20	16,49,074	...	...	16,149,074	1,935,738	...	...	1,935,738	18,084,812	317,181
Shelby.....	374,567	32 87	32 87	12,313,633	...	...	12,313,633	1,295,269	...	...	1,295,269	13,608,902	37,720
Sioux.....	466,585	36 59	36 59	17,064,850	...	...	17,064,850	2,031,855	...	...	2,031,855	19,096,705	45,336
Story.....	351,977	38 26	38 26	13,467,876	...	...	13,467,876	2,947,180	...	...	2,947,180	16,414,956	20,985,638
Tama.....	440,702	39 93	39 93	17,600,360	...	...	17,600,360	3,385,248	...	...	3,385,248	20,985,638	70,214
Taylor.....	305,919	31 13	32 70	9,525,789	5	...	10,002,078	1,575,593	5	...	1,634,374	11,101,382	213,203
Union.....	263,730	31 58	31 58	8,329,329	...	...	8,329,329	2,873,963	...	...	2,873,963	10,928,646	30,878
Van Buren.....	302,277	30 65	32 82	9,265,024	6	...	9,820,925	1,663,622	6	...	1,769,439	15,846,813	88,210
Wapello.....	262,027	31 76	33 03	8,322,894	4	...	8,635,810	7,523,919	4	...	7,824,876	14,643,498	108,607
Warren.....	360,279	35 20	35 20	12,683,901	...	...	12,683,901	1,959,597	...	...	1,959,597	17,659,127	198,778
Washington.....	350,645	42 12	42 12	14,782,600	...	...	14,782,600	3,876,527	...	...	3,876,527	10,551,470	178,206
Wayne.....	376,321	27 39	28 22	8,941,186	3	...	9,209,421	1,610,284	3	...	1,658,592	17,440,044	35,176
Webster.....	435,557	32 70	32 70	14,245,739	...	...	14,245,739	5,108,961	...	...	5,108,961	19,354,700	285,328
Winnebago.....	245,975	25 35	25 35	6,235,481	...	...	6,235,481	1,587,124	...	...	1,587,124	7,822,605	148,348
Winneshiek.....	427,498	34 80	34 80	14,889,716	...	...	14,889,716	2,550,328	...	...	2,550,328	17,440,044	...
Woodbury.....	515,050	27 48	27 48	14,156,787	...	...	14,156,787	19,146,827	...	...	19,146,827	33,303,614	...
Worth.....	251,904	29 55	29 55	7,533,795	...	...	7,533,795	709,968	...	...	709,968	8,243,763	...
Wright.....	361,437	29 23	29 23	10,576,737	...	...	10,576,737	1,845,665	...	...	1,845,665	12,422,402	...
Total.....	34,653,534	...	...	\$1,196,658,592	...	...	\$1,204,932,786	\$371,121,383	...	...	\$373,520,290	\$1,567,779,955	\$12,077,733

STATEMENT NO. 43.—CONTINUED.

AUDITOR OF STATE. 149

COUNTIES.	Net reported actual value of land and town lots.	Adjusted actual value of land and town lots.	Exemptions for roads and homesteads.	Net adjusted actual value of land and town lots.	Reported taxable value of land and town lots.	Adjusted taxable value of real estate.	Reported taxable value of railroad.	Adjusted taxable value of personal property.	Total adjusted taxable value of county.
Adair.....	10,203,912	10,746,668	242,756	10,503,912	2,625,978	2,625,978	203,317	593,968	3,423,263
Adams.....	9,348,192	9,477,258	229,066	9,248,192	2,312,048	2,312,048	317,514	451,298	3,083,860
Alamakee.....	10,280,561	10,641,393	50,889	10,590,504	2,570,140	2,647,626	250,730	620,691	3,525,047
Appanoose.....	11,466,564	12,060,215	19,260	12,040,955	2,866,841	3,010,239	534,676	889,076	4,233,991
Audubon.....	10,185,404	10,408,325	222,921	10,185,404	2,546,351	2,546,351	100,890	531,865	3,179,105
Benton.....	24,475,288	23,006,515	67,511	23,739,004	6,118,822	5,934,751	684,479	1,203,110	7,822,340
Black Hawk.....	23,710,584	24,206,419	495,835	23,710,584	5,927,648	5,927,648	599,248	1,671,777	8,198,671
Boone.....	17,543,796	17,954,729	410,933	17,543,796	4,385,949	4,385,949	552,615	898,531	5,837,095
Bremer.....	11,901,096	12,185,470	284,374	11,901,096	2,975,274	2,975,274	235,142	738,960	3,949,376
Buchanan.....	15,629,004	15,931,521	304,517	15,629,004	3,907,251	3,907,251	354,560	961,525	5,223,336
Buena Vista.....	13,495,254	13,690,124	...	13,690,124	3,373,813	3,272,531	298,347	646,291	4,217,169
Butler.....	14,031,060	14,345,686	314,626	14,031,060	3,507,765	3,507,765	410,724	805,103	4,723,592
Calhoun.....	12,911,640	12,972,913	61,303	12,911,640	3,227,910	3,227,910	312,481	561,125	4,101,516
Carroll.....	14,625,392	14,625,392	...	14,625,392	3,656,343	3,656,348	577,673	614,194	4,848,215
Cass.....	15,386,401	15,680,628	294,227	15,386,401	3,846,600	3,846,600	426,282	910,457	5,183,339
Cedar.....	20,050,172	20,050,172	...	20,050,172	5,012,543	5,012,543	616,672	1,158,921	6,788,136
Cerro Gordo.....	15,672,438	16,057,206	384,768	15,672,438	3,918,110	3,918,110	437,525	732,196	5,087,821
Cherokee.....	13,868,832	14,177,468	308,636	13,868,832	3,467,208	3,467,208	281,981	757,236	4,505,428
Chickasaw.....	10,951,840	10,951,840	10,000	10,951,840	2,737,960	2,737,960	323,384	616,075	3,677,419
Clarke.....	8,313,438	8,737,385	165,512	8,737,385	2,078,360	2,184,316	344,010	494,806	3,023,162
Clay.....	10,476,149	10,476,149	...	10,476,149	2,619,037	2,619,037	197,545	468,773	3,285,355
Clayton.....	15,605,065	15,951,833	346,768	15,605,065	3,901,266	3,901,266	539,754	1,186,867	5,627,887
Clinton.....	28,234,708	28,234,708	...	28,234,708	7,058,677	7,058,677	1,009,388	1,857,836	9,925,901
Crawford.....	15,633,365	15,633,365	...	15,633,365	3,908,341	3,908,341	839,136	5,306,147	5,306,147
Dallas.....	17,509,248	16,999,747	16,264	16,983,483	4,377,312	4,245,871	604,452	939,191	5,789,514
Davis.....	8,948,663	9,610,613	33,218	9,577,395	2,237,166	2,391,349	414,964	581,552	3,292,865
Decatur.....	10,006,605	10,365,331	56,823	10,308,508	2,501,651	2,577,127	320,034	599,206	3,496,367
Delaware.....	15,017,488	15,017,488	...	15,017,488	3,754,372	3,754,372	472,013	842,625	5,069,010
Des Moines.....	20,539,520	21,645,148	74,907	21,570,241	5,134,880	5,392,560	459,550	1,555,590	7,407,800
Dickinson.....	5,939,567	6,064,123	124,556	5,939,567	1,484,892	1,484,892	149,365	276,120	1,910,377
Dubuque.....	37,894,230	38,126,798	232,568	37,894,230	9,473,558	9,473,558	626,534	2,733,626	12,833,718
Emmet.....	6,960,236	6,960,236	18,520	6,960,236	1,740,059	1,740,059	70,103	273,414	2,083,576
Fayette.....	17,648,084	17,667,716	19,632	17,648,084	4,412,021	4,412,021	489,562	1,037,330	5,938,913
Floyd.....	13,684,674	13,667,470	282,796	13,684,674	3,421,168	3,421,168	289,368	789,005	4,549,541
Franklin.....	13,835,083	14,200,652	365,569	13,835,083	3,458,771	3,458,771	268,894	569,258	4,294,923
Fremont.....	13,210,513	13,256,290	45,777	13,210,513	3,302,628	3,302,628	321,407	872,466	4,496,501
Greene.....	15,055,900	15,087,366	31,466	15,055,900	3,763,975	3,763,975	461,010	694,833	4,919,828

COUNTIES.	Net reported actual value of land and town lots.	Adjusted actual value of land and town lots.	Exemptions for roads and homesteads.	Net adjusted actual value of land and town lots.	Reported taxable value of land and town lots.	Adjusted taxable value of real estate.	Reported taxable value of land and town lots.	Adjusted taxable value of personal property.	Total adjusted taxable value of county.
Grundy.....	\$ 14,226,008	\$ 14,236,708	\$ 10,700	\$ 14,226,008	\$ 3,556,502	\$ 3,556,502	\$ 214,986	\$ 774,743	\$ 4,546,231
Guthrie.....	12,713,436	12,824,917	111,481	12,713,436	3,178,359	3,178,359	452,981	689,502	2,820,842
Hamilton.....	14,881,405	15,166,544	285,139	14,881,405	3,720,351	3,720,351	444,035	716,754	4,881,140
Hancock.....	9,503,660	9,532,812	29,152	9,503,660	2,375,915	2,375,915	381,646	385,685	2,143,256
Hardin.....	14,838,658	14,866,376	27,718	14,838,658	3,769,665	3,769,665	517,913	904,005	5,171,515
Harrison.....	14,139,360	15,639,338	289,928	15,349,418	3,534,840	3,837,353	587,963	970,877	5,316,193
Henry.....	13,372,188	13,888,556	78,347	13,910,209	3,343,047	3,477,552	357,112	919,946	4,754,610
Howard.....	10,935,669	10,948,401	12,732	10,935,669	2,733,917	2,733,917	198,806	507,727	3,440,450
Humboldt.....	9,587,154	9,627,934	40,780	9,587,154	2,396,789	2,396,789	393,662	527,762	3,318,213
Ida.....	10,613,190	10,858,530	245,340	10,613,190	2,653,297	2,653,297	158,503	574,728	3,388,528
Iowa.....	14,445,992	15,412,916	232,976	15,179,940	3,611,498	3,794,985	410,187	942,600	5,147,772
Jackson.....	14,303,120	14,373,900	70,780	14,303,120	3,575,780	3,575,780	329,432	1,101,558	5,006,970
Jasper.....	22,363,812	22,446,796	82,984	22,363,812	5,590,953	5,590,953	733,871	1,376,511	7,701,405
Jefferson.....	11,248,273	12,215,677	170,248	12,045,429	2,811,568	3,011,357	562,261	767,359	4,340,977
Johnson.....	22,347,874	22,362,232	14,358	22,347,874	5,586,969	5,586,969	520,134	1,350,352	7,437,455
Jones.....	17,525,232	17,525,232	.....	17,525,232	4,381,308	4,381,308	403,665	1,165,973	5,950,946
Keokuk.....	15,926,346	16,800,243	73,878	16,726,357	3,981,587	4,181,589	466,592	1,177,390	5,825,511
Kossuth.....	18,938,469	18,971,685	32,686	18,938,469	4,734,742	4,734,742	421,128	743,659	5,999,529
Lee.....	22,431,370	22,580,043	148,673	22,431,370	5,607,842	5,607,842	809,564	1,334,375	7,751,781
Linn.....	35,448,484	35,716,352	267,868	35,448,484	8,862,121	8,862,121	913,111	1,919,881	11,695,113
Louisa.....	9,931,140	9,956,300	25,160	9,931,140	2,482,785	2,482,785	388,935	551,763	3,423,483
Lucas.....	9,477,764	10,006,715	52,441	9,954,274	2,369,441	2,488,569	405,047	507,311	3,400,931
Lyon.....	11,932,984	11,954,164	21,180	11,932,984	2,983,246	2,983,246	424,120	389,034	3,796,400
Madison.....	11,641,692	11,990,943	.....	11,641,692	2,910,423	2,910,423	268,338	707,175	3,973,249
Mahaska.....	19,573,990	19,751,958	77,968	19,673,990	4,918,498	4,918,498	485,621	1,167,235	6,471,354
Marion.....	15,479,688	15,944,089	.....	15,444,089	3,869,924	3,980,022	398,365	1,119,655	5,504,042
Marshall.....	20,602,336	20,675,524	73,188	20,602,336	5,150,584	5,150,584	870,143	1,086,925	7,107,652
Mills.....	12,800,516	12,850,604	55,088	12,800,516	3,200,129	3,200,129	617,320	771,442	4,588,891
Mitchell.....	11,506,296	11,543,212	36,920	11,506,296	2,876,574	2,876,574	230,252	716,228	3,823,054
Monona.....	11,462,500	11,703,272	241,772	11,461,500	2,865,375	2,865,375	390,576	716,767	3,972,718
Monroe.....	7,700,543	8,232,586	139,063	8,092,533	1,925,136	2,023,131	525,094	513,751	3,061,976
Montgomery.....	14,256,925	13,827,473	298,310	13,529,163	3,564,231	3,564,231	396,792	706,158	4,485,241
Muscatine.....	20,931,461	20,890,259	58,798	20,931,461	5,232,865	5,232,865	727,048	1,225,052	7,184,965
O'Brien.....	12,995,917	12,995,917	.....	12,995,917	3,248,979	3,248,979	419,690	615,893	4,284,562
Osceola.....	6,420,118	6,582,127	162,009	6,420,118	1,605,029	1,605,029	270,749	242,497	2,118,275
Page.....	16,632,473	16,819,867	187,394	16,632,473	4,158,118	4,158,118	390,403	1,028,768	5,577,289
Palo Alto.....	8,280,561	8,731,171	34,840	8,696,331	2,070,140	2,174,083	344,133	505,284	3,023,500
Plymouth.....	19,643,936	19,651,936	8,000	19,643,936	4,910,984	4,910,984	511,777	809,840	6,232,401
Pocahontas.....	11,517,143	11,517,143	.....	11,517,143	2,879,286	2,879,286	272,546	543,411	3,095,243
Polk.....	60,468,974	60,664,138	195,164	60,468,974	15,117,244	15,117,244	1,092,380	3,389,911	19,599,435
Pottawattamie.....	38,361,104	40,510,966	561,748	39,949,218	9,597,776	9,987,304	1,424,335	1,706,063	13,117,702
Poweshiek.....	16,857,799	16,916,930	59,131	16,857,799	4,214,450	4,214,450	534,805	1,044,612	5,792,867
Ringgold.....	10,119,356	10,348,890	229,534	10,119,356	2,529,839	2,529,839	312,396	599,594	3,441,829
Sac.....	13,703,684	13,745,712	42,028	13,703,684	3,425,921	3,425,921	259,307	823,462	4,508,690
Scott.....	34,184,812	34,184,812	.....	34,184,812	8,546,203	8,546,203	516,075	3,610,532	12,672,810
Shelby.....	13,291,721	13,608,902	317,181	13,291,721	3,322,930	3,322,930	323,012	678,741	4,324,683
Sioux.....	19,058,985	19,096,705	37,720	19,058,985	4,764,746	4,764,746	766,790	810,316	6,341,852
Story.....	16,369,630	16,414,956	45,336	16,369,630	4,092,405	4,092,405	649,432	1,012,285	5,754,112
Tama.....	20,985,638	20,985,638	.....	20,985,638	6,246,409	6,246,409	728,217	1,080,542	7,055,168
Taylor.....	11,022,138	11,656,451	79,244	11,577,207	2,755,535	2,894,302	235,084	695,196	3,824,582
Union.....	10,990,089	11,203,292	213,203	10,990,089	2,747,522	2,747,522	482,997	582,109	3,812,628
Van Buren.....	10,897,763	11,584,364	20,878	11,553,486	2,724,442	2,888,371	298,955	677,975	3,865,301
Wapello.....	15,846,818	16,480,686	.....	16,480,686	3,961,703	4,120,171	676,525	949,809	5,746,505
Warren.....	14,555,279	14,643,498	88,219	14,555,279	3,638,820	3,638,820	366,853	917,677	4,923,350
Washington.....	17,550,520	17,559,127	108,607	17,550,520	4,387,630	4,387,630	415,424	1,269,064	6,072,118
Wayne.....	10,352,692	10,868,013	198,778	10,669,235	2,588,173	2,667,309	406,219	870,552	3,944,080
Webster.....	10,354,700	19,254,700	.....	18,354,700	4,838,675	4,838,675	732,375	947,657	6,518,707
Winnebago.....	7,644,400	7,822,605	178,205	7,644,400	1,911,100	1,911,100	163,578	351,756	2,426,434
Winneshiek.....	17,404,868	17,440,644	35,176	17,404,868	4,351,217	4,351,217	350,364	935,550	5,637,131
Woodbury.....	33,008,286	33,303,614	295,328	33,008,286	8,252,072	8,252,072	597,866	1,445,161	10,695,099
Worth.....	8,095,415	8,243,763	148,348	8,095,415	2,023,854	2,023,854	172,900	408,745	2,605,499
Wright.....	12,422,402	12,422,402	.....	12,422,402	3,105,601	3,105,601	406,114	557,702	4,069,417
Total.....	\$1,555,702,222	\$1,578,555,056	\$12,077,793	\$1,566,475,323	\$388,925,555	\$391,618,831	\$44,736,070	\$90,299,004	\$526,653,905

STATEMENT No. 44.

Showing the assessment of personal property for 1898 in detail, as shown by supplemental reports of assessment, made by the county auditors to the auditor of state.

COUNTIES.	Taxable value of vehicles.	Taxable value of merchandise.	Taxable value of capital in manufactures.	Taxable value of money and credits.	Taxable value of furniture.	Taxable value of stock.	Taxable value of farming utensils, etc.	Taxable value of other property.	Taxable value of live stock.	Taxable value of other personal property.
Adair.....	\$ 10,335	\$ 91,385		\$ 68,193	\$ 2,370			\$ 35,728	\$ 311,607	\$ 520,154
Adams.....	4,798	59,390		53,496	1,080			13,331	304,308	430,212
Allamakee.....	14,212	99,799		237,653	4,456			43,809	237,442	636,381
Appanoose.....	14,740	101,653		225,172	1,875			84,271	240,452	657,163
Audubon.....	2,617	75,671		385,099	873			31,165	273,544	458,968
Benton.....	18,399			496,573	7,879			195,544	488,757	1,307,151
Black Hawk.....	23,738			764,396	4,810			364,415	432,877	1,590,196
Boone.....	17,355	198,387		648,432	5,488			93,866	371,197	985,375
Bremer.....	13,944	102,389		258,580	1,300			60,641	286,215	721,419
Buchanan.....	13,230	137,457		354,622	2,722			20,881	385,632	914,644
Buena Vista.....	9,017	98,345		118,408	1,503			27,693	237,561	533,363
Butler.....	16,719	24,161		303,340	5,315			137,206	329,973	775,614
Calhoun.....	10,021	106,090		100,551	2,275			63,497	272,416	560,840
Carroll.....	10,577	42,113		474,853	4,078			38,344	320,555	623,698
Cass.....	19,044			198,090	2,188			219,728	430,413	859,458
Cedar.....	15,936	100,606		508,673	3,065			45,053	484,742	1,162,064
Cerro Gordo.....	15,914			207,281	16,998			233,708	275,022	745,923
Cherokee.....	11,167	45,631		187,587	1,341			100,362	388,908	728,796
Chickasaw.....	10,435	100,433		211,050	1,035			38,264	236,851	588,068
Clarke.....	8,323	68,636		103,888	3,102			23,730	235,916	446,751
Clay.....	7,744	70,263		71,817	3,964			39,811	271,190	440,886
Clayton.....	18,482	151,469		564,234	2,033			117,830	371,034	1,228,172
Clinton.....	22,502	274,810		751,094	12,973			70,645	554,014	1,986,428
Crawford.....	6,682	95,308		347,404	4,004			4,217	367,367	888,406
Dallas.....	16,902	161,272		207,774	2,537			123,654	277,367	888,406
Davis.....	13,008	57,247		195,447	2,228			18,096	336,369	522,259
Decatur.....	13,572	106,491		6,265	2,228			298,543	573,812	1,151,132
Delaware.....	14,457			335,076	2,229			111,944	360,967	863,643
Des Moines.....	27,384	450,010		716,571	4,080			145,218	256,574	1,008,657
Dickinson.....	4,531			60,579	6,654			65,908	118,539	255,413

Dubuque.....	33,123	693,170	1,431,956	71,966	255,361	337,380	2,822,956
Emmet.....	5,289	31,621	46,023	118	37,968	124,870	245,857
Euclid.....	1,028	149,944	380,407	1,855	40,433	471,885	1,058,671
Payette.....	14,576	107,395	311,817	8,430	294,895	294,895	720,448
Floyd.....	14,024	74,024	118,691	3,131	329,990	568,060	568,060
Franklin.....	26,932	158,236	241,778	8,153	93,453	322,733	851,333
Fremont.....	18,051	106,158	181,778	3,138	65,368	330,481	660,127
Greene.....	12,559	8,511	183,891	1,138	55,858	390,481	655,218
Grundy.....	11,633		175,052	16,295	178,894	317,949	668,534
Guthrie.....	9,882	152,048	155,306	6,853	38,331	304,799	711,619
Hamilton.....	16,911		301,177	5,832	104,919	215,247	394,633
Hancock.....	11,790	175,356	68,897	968	75,098	316,395	943,586
Hardin.....	9,387	118,301	355,959	3,867	137,063	413,224	926,493
Harrison.....	22,732	121,147	256,920	1,567	59,713	327,744	223,743
Henry.....	18,009	102,691	179,715	1,148	20,780	214,008	553,025
Howard.....	9,753	93,006	170,715	2,133	8,300	267,043	503,740
Humboldt.....	1,719	84,024	130,808	2,301	7,443	314,224	530,092
Ida.....	12,993	130,475	122,498	994	42,633	365,790	909,728
Jackson.....	15,040	175,875	847,459	2,073	50,515	364,220	1,101,205
Jasper.....	15,266	167,302	841,900	4,355	119,738	532,931	1,277,084
Jefferson.....	15,775	102,848	412,339	9,325	26,716	279,801	747,563
Johnson.....	24,420	193,483	340,745	3,680	50,616	479,443	1,327,316
Jones.....	12,753	121,393	556,011	28,322	30,630	563,531	1,294,897
Keokuk.....	15,726	155,165	583,277	3,128	123,903	417,935	1,116,562
Kossuth.....	10,528	61,894	380,588	4,065	114,609	354,297	690,522
Lee.....	28,464	556,992	156,765	2,499	144,829	232,239	1,449,625
Linn.....	26,596		418,284	47,374	682,672	530,874	1,943,518
Louis.....	11,790	90,351	662,717	11,392	137,063	236,540	527,153
Lucas.....	19,018	74,395	170,524	6,106	39,769	241,058	500,477
Lyons.....	8,476	5,749	123,866	2,421	164,620	161,081	418,398
Madison.....	13,395	55,680	75,796	1,990	88,255	369,908	662,884
Mahaska.....	220,556		131,464	3,149	94,365	465,122	1,141,863
Marion.....	20,713	127,654	377,342	4,237	144,388	472,814	1,000,897
Marshall.....	16,713	236,138	294,248	1,930	50,935	427,549	1,059,885
Mills.....	13,516	135,833	538,391	15,391	77,827	823,853	1,778,471
Mitchell.....	11,492	8,178	292,551	4,553	242,731	720,698	720,698
Monroe.....	8,908	74,461	309,389	1,892	30,425	443,593	690,099
Montgomery.....	11,693		130,433	1,834	121,800	213,993	522,940
Muscatine.....	17,433	339,295	116,522	2,199	73,014	313,985	1,271,225
Muscatine.....	10,039		107,944	26,873	147,901	313,985	1,271,225
O'Brien.....	4,985	13,676	448,454	4,478	162,012	294,056	672,532
O'Brien.....	17,419	299,223	124,535	5,852	58,316	115,971	261,883
Oceola.....	8,929		77,577	1,080	417,533	1,035	960,062
Page.....	8,807	148,672	187,527	3,940	36,490	233,550	494,132
Palo Alto.....	7,623		273,527	4,041	41,198	406,555	768,623
Plymouth.....	42,713		154,934	8,457	119,602	259,948	2,480,862
Pocahontas.....	34,112		153,538	1,565	170,963	364,246	814,287
Polk.....	15,390	566,145	962,271	64,131	110,902	814,287	1,826,284
Pottawattamie.....	9,789		281,196	6,915	33,720	466,220	1,021,472
Poweshiek.....		124,326	367,861	2,396	43,898	554,791	554,791
Ringold.....		74,739	65,398	1,568			

STATEMENT No. 44—CONTINUED.

COUNTIES.	Taxable value of vehicles.	Taxable value of merchandise.	Taxable value of real estate and improvements.	Taxable value of money and credits.	Taxable value of furniture.	Taxable value of corporation stocks.	Taxable value of farming utensils, etc.	Taxable value of other property.	Taxable value of live stock.	Total taxable value of personal property.
Sac.....	19,661	136,320	188,544	7,508	11,309	11,309	11,309	11,309	401,868	758,826
Scott.....	30,643	899,884	2,487,301	1,573	1,573	1,573	1,573	1,573	330,817	3,022,480
Shelby.....	7,001	101,635	125,352	4,438	4,438	4,438	4,438	4,438	335,127	601,700
Sioux.....	30,674	147,227	189,243	1,686	1,686	1,686	1,686	1,686	47,254	787,773
Story.....	22,605	370,339	384,004	10,300	10,300	10,300	10,300	10,300	332,943	1,000,396
Tama.....	18,067	167,275	194,765	6,681	6,681	6,681	6,681	6,681	532,685	1,004,967
Taylor.....	18,153	167,275	180,745	11,457	11,457	11,457	11,457	11,457	338,061	730,462
Union.....	9,302	111,685	240,014	3,854	3,854	3,854	3,854	3,854	272,153	653,767
Van Buren.....	15,216	100,689	332,333	11,003	11,003	11,003	11,003	11,003	304,009	549,438
Wapello.....	14,507	108,444	256,113	1,624	1,624	1,624	1,624	1,624	194,775	877,413
Warren.....	14,358	164,532	459,794	1,943	1,943	1,943	1,943	1,943	334,683	854,285
Washington.....	18,540	103,423	363,181	3,097	3,097	3,097	3,097	3,097	99,913	1,131,672
Wayne.....	10,438	103,423	195,431	3,883	3,883	3,883	3,883	3,883	31,401	804,488
Webster.....	12,666	103,423	75,084	1,943	1,943	1,943	1,943	1,943	162,500	336,251
Winnebago.....	2,485	829,598	863,181	3,097	3,097	3,097	3,097	3,097	18,353	146,902
Winneshiek.....	16,485	80,557	195,431	3,883	3,883	3,883	3,883	3,883	31,401	294,898
Woodbury.....	30,723	154,631	390,678	9,029	9,029	9,029	9,029	9,029	809,939	950,708
Wright.....	7,827	57,646	353,916	15,120	15,120	15,120	15,120	15,120	29,975	898,844
Total.....	8,942	122,929	123,173	3,883	3,883	3,883	3,883	3,883	809,939	1,670,113
	\$ 1,465,835	\$ 12,659,543	\$ 20,423,389	\$ 683,506				\$ 10,469,689	\$ 33,383,517	\$ 85,084,509

STATEMENT No. 45.

Showing the cattle, horses, mules, sheep and swine, and the total and average value thereof assessed by the several counties for the year 1898.

COUNTIES.	CATTLE.		HORSES.		MULES.		SHEEP.		SWINE.		Total taxable value of counties.
	Number.	Taxable value.	Number.	Taxable value.	Number.	Taxable value.	Number.	Taxable value.	Number.	Taxable value.	
Adair.....	27,025	\$ 185,335	87	\$ 82,727	611	\$ 7,408	5,940	\$ 4,656	27,693	\$ 32,711	\$ 311,097
Adams.....	26,939	190,519	707	8,531	62	6,196	931	10,678	24,147	27,638	304,308
Allamakee.....	30,304	112,818	5,555	9,478	78	6,000	2,712	2,043	75	31,399	237,442
Appanoose.....	16,730	145,831	8,712	11,571	590	4,202	730	3,734	57	14,184	249,452
Audubon.....	21,196	154,731	9,075	82,901	551	5,326	9,107	1,040	1,000	26,759	273,544
Benton.....	38,059	329,004	7,612	16,946	304	2,449	8,050	2,060	2,155	40,833	488,757
Black Hawk.....	38,870	356,894	6,101	12,851	193	1,695	7,728	2,822	36,301	40,619	432,837
Boone.....	24,822	168,845	6,818	12,539	676	4,157	7,222	1,361	1,111	22,882	316,111
Bremer.....	29,157	176,016	6,031	8,556	46	301	7,990	1,961	1,247	91	23,974
Buchanan.....	34,142	238,064	6,930	11,116	107	1,481	8,706	5,012	4,640	28,797	33,449
Buena Vista.....	34,541	160,504	5,220	10,770	239	1,810	7,571	4,596	2,542	59	29,761
Butler.....	31,581	183,066	5,801	12,038	111	978	9,811	2,585	31,327	32,811	3,973
Calhoun.....	28,948	149,440	6,320	10,283	279	3,432	9,066	2,961	2,901	97	37,416
Carroll.....	28,807	180,545	6,297	10,786	377	1,300	8,443	607	837	120	330,655
Cass.....	31,379	235,183	4,491	11,480	118	1,891	14,633	6,363	7,953	125	40,469
Cedar.....	35,192	300,675	7,411	13,574	167	6,899	11,228	12,447	12,248	92	54,494
Cerro Gordo.....	29,830	180,574	6,031	10,416	46	301	7,990	1,961	1,247	91	23,974
Cherokee.....	35,643	243,312	6,822	10,049	137	1,348	9,844	1,633	1,518	92	33,997
Chickasaw.....	35,469	130,178	5,111	8,961	43	326	7,688	2,016	1,813	89	21,801
Clarke.....	19,800	143,359	7,117	13,035	435	3,887	7,825	4,358	3,468	79	17,123
Clay.....	24,287	157,013	6,440	8,297	140	1,039	7,432	8,142	8,213	89	25,540
Clayton.....	32,500	181,713	5,527	13,283	128	942	7,365	5,549	4,830	87	44,299
Clinton.....	43,548	317,559	7,239	14,513	226	2,045	9,056	1,222	1,820	112	65,947
Crawford.....	43,594	279,508	6,441	12,103	718	6,653	9,118	4,076	3,756	92	55,928
Dallas.....	31,480	230,026	7,000	13,336	100	825	8,301	847	4,898	819	4,029
Davis.....	18,326	120,440	6,410	10,757	409	3,312	8,110	24,856	18,409	74	18,547
Decatur.....	22,969	165,367	7,111	12,043	625	4,197	7,611	9,273	9,771	105	23,314
Delaware.....	34,287	221,312	6,444	10,153	112	1,104	10,466	3,192	3,196	99	43,795
Des Moines.....	17,157	134,488	7,331	9,406	829	2,997	9,022	3,850	2,783	72	22,815
Dickinson.....	8,841	58,982	6,671	5,467	142	711	7,111	4,838	4,384	73	8,705
Dubuque.....	30,147	175,476	5,580	11,585	142	944	9,777	2,799	3,161	84	43,267

STATEMENT No. 45—CONTINUED.

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BIENNIAL REPORT OF THE

AUDITOR OF STATE.

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COUNTIES.	CATTLE.			HORSES.			MULES.			SHEEP.			SWINE.		
	Number.	Taxable value.	Average taxable value.	Number.	Taxable value.	Average taxable value.	Number.	Taxable value.	Average taxable value.	Number.	Taxable value.	Average taxable value.	Number.	Taxable value.	Average taxable value.
Emmet.....	11,001	64,294	5.84	6,025	42,802	7.10	179	\$ 1,411	7.99	2,060	\$ 1,700	5.82	13,364	14,603	1.12
Payette.....	38,617	260,985	6.75	10,500	150,513	14.45	152	1,485	9.77	4,098	8,531	8.67	34,029	51,367	1.82
Floyd.....	140,356	610,356	4.35	10,528	94,505	9.15	66	563	9.00	10,078	5,647	8.63	21,884	23,794	1.09
Franklin.....	20,254	188,911	6.46	10,748	94,964	8.84	150	1,338	8.92	4,883	3,837	8.89	35,876	40,855	1.14
Freemont.....	24,852	175,783	7.44	11,367	92,294	8.12	1,989	17,496	9.02	758	734	9.71	31,064	36,479	1.18
Greene.....	25,026	187,446	7.31	11,089	112,891	10.15	290	3,051	11.73	2,694	2,430	9.09	29,489	31,163	1.17
Grundy.....	33,429	308,333	9.20	10,673	94,323	8.81	303	3,039	10.03	4,025	2,667	6.66	36,771	38,511	1.05
Guthrie.....	38,367	184,883	6.97	11,593	92,824	8.00	454	3,587	7.90	4,883	4,900	1.00	27,476	33,755	1.19
Hamilton.....	27,139	171,294	6.31	10,785	93,402	8.69	304	2,705	8.87	2,512	1,754	7.07	30,081	35,444	1.18
Hancock.....	18,784	122,680	6.53	8,790	71,038	8.11	187	1,477	7.90	733	750	9.71	19,067	19,301	1.01
Hardin.....	20,750	162,436	4.47	9,717	82,294	8.57	160	1,332	8.32	7,445	6,479	8.77	32,197	32,491	1.02
Harrison.....	35,374	256,743	7.54	12,740	100,122	7.86	915	9,725	9.97	639	559	8.87	42,085	46,073	1.09
Henry.....	21,843	183,485	8.40	10,481	97,181	9.27	326	3,897	11.93	13,491	14,177	1.03	24,354	29,306	1.20
Howard.....	15,711	119,348	6.38	8,555	64,923	7.59	90	294	7.50	4,318	4,188	9.77	21,707	23,881	1.19
Humboldt.....	21,056	120,459	6.15	7,876	68,453	8.70	165	1,350	8.18	3,283	2,618	7.87	21,474	23,707	1.09
Ida.....	28,858	198,771	6.89	7,808	68,102	8.73	409	3,651	8.61	1,265	983	7.78	40,453	42,843	1.06
Iowa.....	33,329	216,276	6.47	11,194	96,581	8.57	493	4,095	9.42	7,045	5,676	8.17	37,754	42,502	1.12
Jackson.....	37,038	199,085	5.34	12,139	100,880	8.29	182	1,945	10.18	2,243	3,054	9.44	43,861	49,880	1.14
Jasper.....	30,338	301,763	7.68	18,234	165,008	9.05	604	7,153	12.21	10,769	11,521	1.07	88,253	67,591	1.51
Jefferson.....	30,733	149,743	7.21	9,564	80,138	8.43	154	1,583	10.30	8,267	8,203	7.76	37,560	39,134	1.01
Johnson.....	27,740	286,416	9.94	14,345	144,554	10.06	597	6,096	10.88	10,737	8,863	9.77	45,812	57,024	1.25
Jones.....	37,765	290,795	7.73	11,142	135,698	11.28	387	3,301	11.80	2,274	2,651	1.16	51,477	51,904	1.39
Kootenai.....	27,476	203,374	7.40	19,981	152,360	7.53	754	2,889	8.49	1,490	5,504	3.86	37,114	40,818	1.34
Koskuth.....	32,854	198,666	6.77	15,136	119,948	7.97	294	2,382	8.43	2,202	7,062	9.94	31,306	42,539	1.35
Lee.....	19,617	133,289	6.74	10,660	89,960	8.44	401	4,006	8.32	13,781	11,593	8.62	14,539	21,543	1.52
Lincoln.....	36,101	304,220	7.98	18,117	163,171	10.79	334	4,139	12.90	9,178	3,997	8.63	39,493	51,904	1.39
Louisia.....	14,803	116,429	7.80	9,088	90,505	9.96	217	2,738	13.09	1,831	1,433	7.78	23,706	26,100	1.26
Lucas.....	19,041	134,670	7.02	8,352	72,988	8.74	449	4,844	8.83	11,692	10,699	9.22	16,081	19,337	1.20
Lyon.....	14,739	94,811	6.39	9,538	72,734	7.62	162	1,479	7.79	1,666	1,651	9.90	19,112	21,037	1.17
Madison.....	27,624	213,381	7.61	12,861	102,636	7.98	650	5,658	8.70	7,539	4,666	9.00	30,374	36,635	1.25
Manitoba.....	26,092	190,514	7.55	15,240	121,743	8.62	911	8,576	9.27	17,475	14,033	8.00	41,880	51,555	1.23
Marion.....	25,477	206,777	8.25	13,630	161,429	11.95	525	5,834	13.02	9,425	9,384	1.01	42,719	85,091	1.99
Marshall.....	33,338	342,510	7.59	12,095	116,463	9.69	388	2,314	8.96	27,653	17,898	8.32	40,613	48,674	1.27
Mills.....	24,004	190,691	7.94	9,571	83,894	8.77	1,038	10,244	9.68	484	364	7.53	34,749	37,751	1.11
Mitchell.....	22,279	180,703	6.27	8,566	74,410	8.69	62	461	7.43	3,250	4,524	8.66	21,040	23,638	1.12
Monona.....	40,881	285,920	7.00	12,439	97,804	7.86	1,071	8,279	7.73	982	760	7.77	47,007	51,776	1.10
Monroe.....	19,919	120,150	7.10	8,869	68,465	7.72	348	2,628	7.68	3,074	3,021	7.67	14,703	19,716	1.34
Montgomery.....	27,689	302,289	7.38	8,667	82,129	9.53	516	4,891	9.39	1,656	1,632	8.89	34,058	39,223	1.15
Muscatine.....	21,702	166,660	7.68	10,430	98,255	9.42	286	3,260	11.36	2,268	2,330	1.01	33,024	43,190	1.31
O'Brien.....	20,743	143,956	6.94	10,325	72,017	6.98	162	1,359	8.47	13,715	9,079	6.66	36,418	37,633	1.03
Oscoda.....	8,908	51,461	5.78	4,581	40,679	8.89	308	2,314	8.96	4,694	3,781	8.00	9,013	10,678	1.07
Page.....	31,846	297,788	7.61	13,445	109,070	8.18	1,060	10,051	10.27	27,673	6,314	9.11	44,313	52,530	1.18
Palo Alto.....	35,306	146,502	8.29	9,044	60,240	6.66	182	1,098	5.65	2,318	1,747	7.57	20,593	21,740	1.25
Plymouth.....	34,465	300,596	6.98	4,305	126,919	31.80	475	4,011	8.97	1,560	1,562	8.00	46,667	54,626	1.17
Pocahontas.....	25,222	185,709	6.17	9,746	71,349	7.38	328	2,484	7.39	2,731	2,180	8.00	24,131	27,848	1.15
Polk.....	25,973	192,432	7.21	16,654	160,151	9.62	783	7,401	9.45	2,061	1,773	8.86	28,970	36,944	1.22
Pottawattamie.....	59,841	511,981	8.55	19,369	187,807	9.70	1,741	20,007	14.94	13,106	9,847	6.27	71,100	80,558	1.18
Poweshiek.....	35,495	293,158	7.41	13,070	128,197	9.87	606	5,173	8.59	19,350	14,229	7.47	56,539	61,785	1.12
Rainbow.....	29,055	209,691	7.10	11,514	88,307	7.69	672	5,810	8.25	9,768	7,963	8.11	35,301	37,595	1.09
Ringold.....	38,771	320,702	8.47	10,502	93,374	8.89	408	4,798	10.25	3,413	3,697	1.05	41,671	49,097	1.18
Sac.....	24,804	196,640	6.32	12,265	115,403	9.41	391	3,724	9.43	3,260	2,585	7.79	50,658	61,465	1.19
Scott.....	26,877	210,094	7.15	11,857	100,067	7.54	677	5,500	8.27	7,720	2,835	8.22	43,362	48,943	1.08
Shelby.....	20,444	160,880	6.64	12,326	123,108	8.44	534	4,866	9.11	5,380	4,135	7.77	47,135	56,501	1.20
Sioux.....	28,177	192,171	6.83	13,602	126,834	9.31	538	4,184	9.74	3,696	8,132	9.77	29,712	35,002	1.18
Story.....	41,222	312,671	7.61	13,459	148,430	11.02	532	5,868	11.05	5,696	7,578	1.31	50,722	59,539	1.17
Tama.....	27,569	226,512	7.46	12,010	101,661	7.96	570	2,457	9.32	4,336	4,134	8.51	30,226	41,437	1.17
Taylor.....	23,538	171,415	7.35	8,586	71,627	8.34	312	2,798	8.97	5,790	5,108	8.89	18,745	21,185	1.22
Union.....	17,159	138,611	7.49	10,150	81,350	8.01	899	7,776	9.32	30,027	28,719	9.44	16,380	22,641	1.38
Van Buren.....	14,916	94,341	6.33	8,639	70,522	7.90	356	2,465	6.94	8,711	6,025	6.99	16,563	21,470	1.39
Wapello.....	38,282	303,097	7.70	13,187	121,783	9.23	511	5,002	11.15	3,238	2,585	9.11	40,287	51,207	1.07
Washington.....	28,179	174,128	6.19	14,962	84,792	6.53	706	5,976	8.49	5,950	3,379	6.00	24,196	28,594	1.21
Wayne.....	27,694	183,111	6.59	13,026	106,710	8.16	347	3,741	11.11	1,665	1,699	1.00	35,053	40,029	1.05
Webster.....	14,548	78,969	5.43	6,068	55,534	8.29	96	797	8.00	1,267	814	6.66	13,809	13,838	1.00
Winnebago.....	18,915	109,847	5.87	12,123	116,623	9.59	61	506	8.80	4,422	4,442	9.66	50,290	56,079	1.12
Winnebago.....	14,409	95,177	6.58	15,252	143,534	9.40	899	6,814	7.90	7,798	1,670	8.00	41,377	49,239	1.12
Woodbury.....	31,103	191,821	6.18	11,772	94,452	8.04	40	1,874	7.32	1,634	1,531	9.22	17,313	18,479	1.07
Wright.....	23,323	165,442	6.26	10,493	81,205	7.74	256	1,874	7.32	1,634	1,531	9.22	26,585	28,609	1.08
Total.....	2,781,548	18,614,803	6.87	1,115,540	9,868,708	8.94	41,492	389,300	9.39	568,305	478,703	8.66	3,235,512	3,851,827	1.19

Total..... 2,781,548 18,614,803 6.87 1,115,540 9,868,708 8.94 41,492 389,300 9.39 568,305 478,703 8.66 3,235,512 3,851,827 1.19 33,893,383 516

STATEMENT No. 46

Showing the assessment of personal property for 1899 in detail, as shown by supplemental reports of assessment made by the county auditors to the auditor of state, also, and as equalized by the state board of review.

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BIENNIAL REPORT OF THE

AUDITOR OF STATE.

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COUNTIES.	Reported actual value vehicles.	Reported actual household furniture.	Reported actual money and credits.	Reported actual value corporate stocks.	Reported actual value merchandise.	Reported actual value other personal property.
Adair.....	38,193	12,558	270,563	47,788	375,310	121,992
Adams.....	32,163	27,049	88,910	28,554	299,960	35,338
Allamakee.....	49,141	5,117	733,243	215,069	373,861	127,655
Appanoose.....	53,306	14,388	874,434	86,325	402,913	178,732
Audubon.....	10,382	2,376	501,566	78,172	328,354	89,325
Benton.....	69,784	16,127	1,771,375	250,962	550,040	222,319
Black Hawk.....	91,944	15,400	2,653,372	581,884	1,177,200	270,400
Boone.....	65,449	15,374	1,329,470	5,486	410,960	85,600
Bremert.....	43,830	5,946	1,082,469	103,314	367,484	80,673
Buchanan.....	46,880	10,172	1,103,024	433,732	567,484	88,743
Buchanan Vista.....	39,541	23,559	508,425	7,300	440,132	144,363
Butler.....	69,928	15,374	1,083,580	10,539	316,468	224,664
Calhoun.....	38,598	1,618	371,502	50,820	168,450	108,450
Carroll.....	40,308	10,502	338,320	66,866	594,906	244,966
Cass.....	76,172	9,412	763,489	34,060	414,544	239,864
Cedar.....	55,749	20,330	1,974,728	178,935	606,294	189,615
Cerro Gordo.....	52,913	61,702	692,395	221,352	397,210	139,615
Cherokee.....	40,610	8,088	496,002	13,453	308,347	82,894
Chickasaw.....	41,941	32,168	843,840	433,102	292,472	130,256
Clarke.....	34,875	8,143	433,102	1,333	276,474	80,197
Clay.....	26,150	14,036	311,027	287,740	689,037	182,741
Clayton.....	47,761	7,804	1,883,232	787,008	1,092,736	592,491
Clayton.....	77,156	41,820	2,543,580	42,976	74,889	23,889
Clinton.....	38,009	7,806	644,878	598,747	17,196	288,573
Crawford.....	61,723	1,088	1,080,810	1,434	230,227	73,028
Dallas.....	61,004	14,865	829,897	7,341	397,460	108,944
Davis.....	49,450	18,858	506,102	9,155	398,244	78,166
Decatur.....	57,014	12,503	2,483,759	483,105	1,708,714	366,464
Delaware.....	41,119	12,503	2,483,759	483,105	1,708,714	366,464
Des Moines.....	30,508	34,752	200,715	48,035	86,741	75,554
Dickinson.....	134,794	800,876	4,082,729	1,304,738	2,841,335	755,554
Dubuque.....						
Emmet.....	21,603	1,832	176,670	25,916	269,265	80,590
Payette.....	21,542	27,594	1,461,524	41,468	411,944	132,586
Floyd.....	57,432	32,613	599,346	332,619	457,995	117,727
Franklin.....	37,802	5,285	434,219	4,758	299,298	131,692
Fremont.....	90,804	40,087	946,924	69,357	710,581	233,801
Greene.....	45,040	6,032	656,458	9,684	376,440	108,944
Grundy.....	49,606	17,037	701,094	156,940	302,725	197,267
Guthrie.....	46,548	9,694	550,032	84,212	458,096	232,500
Hamilton.....	40,651	5,231	512,660	285,034	576,440	124,732
Hancock.....	55,612	11,984	192,702	90,410	349,473	140,544
Hardin.....	69,100	10,673	1,153,897	300,069	611,064	162,210
Harrison.....	36,242	11,802	1,040,881	30,092	489,118	520,803
Henry.....	77,400	15,735	1,623,976	251,194	601,207	179,522
Humboldt.....	40,528	5,584	651,210	10,084	362,933	51,690
Hancock.....	34,280	5,894	605,905	32,888	328,586	164,716
Iowa.....	9,276	6,221	477,329	2,646	312,034	60,899
Jackson.....	43,624	9,402	1,398,556	42,618	644,090	160,872
Jasper.....	48,135	20,306	2,130,660	513,880	87,080	61,990
Jasper.....	48,135	20,306	2,130,660	513,880	87,080	61,990
Jefferson.....	48,135	20,306	2,130,660	513,880	87,080	61,990
Johnson.....	54,229	10,658	1,207,890	117,090	348,800	115,019
Jones.....	40,543	8,707	1,408,632	385,578	719,403	102,867
Jones.....	40,741	13,031	2,015,579	435,874	128,833	138,833
Keokuk.....	100,000	15,418	1,665,456	238,643	579,532	364,554
Kossuth.....	31,260	10,641	478,016	180,952	550,455	197,747
Lee.....	113,982	97,077	1,033,779	192,194	1,997,817	361,976
Linn.....	94,265	155,142	2,931,527	1,317,728	102,401	821,130
Louisia.....	48,702	24,563	705,617	13,384	286,412	105,872
Lucas.....	57,905	11,830	471,965	11,126	253,559	62,923
Lyon.....	27,832	10,664	157,723	65,015	305,517	167,750
Madison.....	47,676	7,392	702,456	60,804	335,832	136,848
Mahaska.....	97,231	1,898	1,109,783	425,542	923,718	293,518
Marion.....	61,267	3,618	1,806,952	602,327	194,808	194,808
Marshall.....	66,254	50,978	1,262,569	3,046	934,066	219,743
Mills.....	47,284	16,996	823,496	117,032	457,664	263,152
Mitchell.....	91,147	9,147	1,158,298	181,360	344,944	211,633
Monona.....	32,800	4,739	488,250	1,912	397,774	122,315
Monroe.....	38,131	6,241	578,727	104,240	248,124	165,298
Montgomery.....	44,853	14,550	784,522	11,008	512,096	190,786
Muscatine.....	32,902	10,777	1,722,883	362,398	1,242,067	239,246
O'Brien.....	42,577	24,388	373,307	160,410	462,522	161,640
Oceola.....	17,514	5,679	92,506	53,988	185,202	62,472
Page.....	83,156	20,415	1,100,311	32,291	800,571	141,733
Palo Alto.....	59,628	11,853	391,723	167,119	514,453	118,053
Plymouth.....	40,669	25,158	512,032	50,694	590,537	125,729
Pocahontas.....	26,761	4,092	470,108	40,599	320,107	92,248
Polk.....	175,053	20,777	3,432,162	3,671,197	3,327,790	1,112,250
Pottawattamie.....	102,862	35,936	915,697	515,100	1,250,540	243,456
Poweshiek.....	60,220	15,758	1,414,931	65,505	502,967	128,304
Ringgold.....	38,580	11,026	437,478	4,828	335,316	97,219
Sac.....	47,288	15,294	645,119	128,123	325,902	108,366

STATEMENT No. 46—CONTINUED.

COUNTIES.

	Reported actual value vehicles.	Reported actual value household furniture.	Reported actual value crops and credits.	Reported actual value stock and bonds.	Reported actual value merchandise.	Reported actual value other personal property.
Scott.....	\$ 112,866	\$ 60,845	\$ 7,253,638	\$ 3,329,790	\$ 2,715,635	\$ 473,091
Shelby.....	29,251	7,378	554,876	7,518	400,338	132,443
Sioux.....	71,195	19,566	620,319	91,830	543,088	303,583
Story.....	81,677	11,444	1,120,412	218,241	763,912	348,314
Tama.....	84,543	26,935	921,445	282,150	536,291	273,949
Taylor.....	39,990	10,857	610,484	11,740	469,574	153,373
Union.....	34,949	41,253	372,858	189,854	416,787	108,020
Van Buren.....	61,791	4,560	1,036,843	.....	387,283	111,058
Wapello.....	56,947	10,817	1,291,357	.....	1,229,704	244,657
Warren.....	60,554	10,464	1,261,632	4,458	393,546	222,149
Washington.....	75,006	8,784	2,116,994	227,626	637,641	218,916
Wayne.....	38,666	19,265	1,115,773	231,714	481,297	108,745
Webster.....	35,412	14,017	683,301	414,008	886,145	274,286
Winnebago.....	10,608	6,574	309,841	33,789	310,219	77,308
Winneshek.....	47,460	15,928	1,466,228	6,500	362,544	112,572
Woodbury.....	85,032	85,193	1,229,415	129,326	2,654,623	844,143
Worth.....	24,310	13,014	516,906	5,900	318,834	58,921
Wright.....	14,534	11,458	407,153	211,760	427,005	110,793
Totals.....	\$ 5,326,332	\$ 2,418,553	\$ 106,282,840	\$ 22,132,498	\$ 59,940,418	\$ 20,404,408

Note.—The reported and adjusted actual value of personal property, other than live stock, is the same, no change being made by the state board of review.

STATEMENT No. 46—CONTINUED.

COUNTIES.

	HEIFERS 1 YEAR OLD.					HEIFERS 2 YEARS OLD.				
	Number.	Reported average value.	Increase, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Adjusted average value.
Adair.....	5,167	\$30.54	..	\$30.58	\$ 106,141	\$ 106,144	3,382	\$4.98	7	\$59.71
Adams.....	4,448	19.50	5	30.57	67,180	91,508	2,914	28.75	6	33.76
Allamakee.....	4,410	15.13	..	15.13	69,733	66,753	2,508	30.43	..	39.43
Appanoose.....	3,737	21.55	..	21.55	80,535	80,536	2,353	23.05	..	29.31
Arion.....	3,856	34.00	12	10.91	83,628	65,320	2,221	37.00	10	24.18
Audubon.....	6,463	18.00	15	18.73	105,355	121,135	4,584	34.00	..	44.85
Benton.....	5,971	17.00	..	18.84	107,232	112,564	4,294	31.85	..	34.80
Black Hawk.....	4,346	16.00	15	15.60	68,691	78,995	3,029	24.00	6	23.69
Bonne.....	5,609	19.00	..	19.00	106,976	106,976	4,194	18.00	9	21.63
Bremet.....	5,232	16.00	12	16.33	71,778	80,391	4,601	19.00	11	21.45
Buchanan.....	5,231	14.00	..	15.90	83,194	83,194	4,088	20.28	9	23.11
Buena Vista.....	3,922	17.00	8	16.34	92,461	92,461	4,016	23.00	8	21.32
Calhoun.....	4,909	16.00	..	17.07	81,569	81,569	2,510	22.72	5	24.47
Carroll.....	5,113	19.97	..	19.97	102,134	102,134	3,413	27.90	..	27.90
Cass.....	4,959	20.96	..	19.07	104,783	104,783	3,293	25.72	4	34.72
Cedar.....	4,419	16.00	9	15.06	69,111	69,111	3,001	21.00	..	21.00
Cerro Gordo.....	4,419	30.00	17	23.48	88,694	103,772	3,197	27.00	17	22.75
Charke.....	4,538	12.15	20	18.83	55,139	71,129	3,253	29.99	..	37.61
Chickasaw.....	3,741	21.37	..	21.37	79,664	72,564	3,394	26.64	..	31.06
Clarke.....	4,881	15.45	7	17.04	72,938	78,044	3,000	19.95	11	22.15
Clay.....	5,899	15.00	5	15.70	85,744	83,181	3,787	21.00	..	21.48
Clayton.....	5,169	19.54	..	19.54	132,869	118,550	3,551	25.08	..	25.08
Clinton.....	5,723	16.78	10	18.46	96,018	105,630	3,633	24.44	..	24.44
Crawford.....	4,728	19.00	..	19.00	92,223	92,223	2,425	22.00	9	26.18
Dallas.....	4,446	22.18	..	22.18	98,609	98,609	2,565	27.05	..	27.05
Davis.....	5,791	16.00	8	18.03	96,660	104,263	3,221	23.25	6	27.10
Decatur.....	4,419	20.70	..	20.70	80,634	80,634	3,367	27.10	..	27.10
De Moines.....	5,049	17.35	9	18.64	41,859	38,050	1,535	23.98	7	23.29
Dickinson.....	4,881	18.33	..	18.33	87,678	95,569	2,491	21.48	..	21.48
Dubuque.....	5,754	16.00	17	16.00	100,249	100,249	3,289	20.43	..	20.43
Emmet.....	4,171	17.00	7	15.87	71,191	66,308	3,176	21.00	..	21.00
Fayette.....	..	..	..	..	..	..	..	..	..	..
Floyd.....	..	..	..	..	..	..	..	..	..	..

COUNTIES.	HEIFERS 1 YEAR OLD.						HEIFERS 2 YEARS OLD.					
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.
Franklin	4,446	\$16.76	18	13	\$14.59	\$ 74,522	3,081	\$23.46	13	13	\$20.41	\$ 72,283
Fremont	2,672	17.40	18	13	20.52	46,464	1,754	24.50	9	11	26.79	43,108
Greene	4,597	23.75	21	18	18.81	108,204	3,072	27.23	9	11	24.24	83,652
Grundy	5,222	18.30	18	18	18.30	95,582	3,419	23.34	9	11	25.45	79,819
Guthrie	4,687	21.00	11	18	18.56	97,776	3,079	25.25	4	11	24.51	78,624
Hamilton	4,227	16.40	16	19	19.03	69,340	2,815	20.19	25	5	25.25	56,860
Hancock	3,254	12.12	19	14	14.42	39,452	2,136	19.17	25	5	20.68	42,068
Hardin	4,996	15.89	20	19	19.08	79,420	3,242	20.24	25	5	25.27	65,530
Harrison	4,283	18.90	18	18	18.90	83,185	3,025	23.30	11	11	23.30	71,963
Henry	3,154	22.68	5	21	21.55	71,536	2,030	29.83	11	11	26.55	60,567
Howard	2,605	16.42	4	15	15.56	59,197	2,443	22.11	4	15	21.22	54,004
Humboldt	3,410	20.00	27	14	14.27	66,644	2,364	24.00	15	20	20.51	57,029
Iowa	3,855	16.00	15	18	18.32	61,426	2,537	24.00	15	20	24.00	61,238
Jackson	5,852	17.61	8	19	19.05	103,242	3,854	23.56	15	20	23.56	90,822
Jasper	5,252	19.85	4	19	19.05	104,230	3,432	24.09	14	20	24.09	82,695
Jefferson	5,830	23.55	18	19	19.32	137,349	3,932	23.73	14	25	25.57	116,895
Johnson	3,339	20.28	5	21	21.23	65,578	1,706	27.06	15	20	27.06	46,162
Jones	5,367	22.41	15	19	19.05	118,044	3,127	30.24	15	20	25.70	94,546
Keokuk	6,009	20.39	6	19	19.17	122,531	3,792	27.03	9	24	24.60	102,530
Kossuth	4,457	20.00	6	21	21.42	90,080	3,005	24.00	10	20	23.90	81,688
Lee	5,380	12.47	16	14	14.47	67,104	3,877	17.96	12	20	20.12	69,654
Linn	3,330	19.18	11	21	21.29	63,880	2,044	24.04	9	26	26.09	49,134
Louis	6,264	21.00	9	18	18.93	130,279	3,503	26.00	5	24	24.64	90,841
Lucas	2,284	24.00	10	22	22.15	56,217	1,227	29.00	8	27	27.07	36,099
Lyons	3,545	22.85	5	21	21.71	81,018	2,196	27.48	9	27	27.48	60,367
Madison	2,588	13.16	25	16	16.25	34,055	1,641	20.22	9	21	21.99	33,192
Mahaska	4,863	22.65	4	21	21.74	110,128	2,910	29.08	8	27	27.07	86,508
Marion	4,884	22.15	10	21	21.40	94,903	2,460	28.34	5	27	27.09	69,740
Marshall	4,398	19.45	10	21	21.40	85,542	2,760	26.94	10	26	26.94	74,373
Mills	7,222	20.61	8	22	22.66	148,879	2,035	28.00	4	26	26.21	57,044
Mitchell	2,936	23.00	10	20	20.66	66,492	2,798	24.00	11	21	21.57	67,797
Monroe	3,852	18.00	12	15	15.93	67,459	3,139	20.58	16	23	23.58	61,612
Monroe	3,923	15.87	16	18	18.31	62,267	1,954	26.15	16	26	26.15	51,091
Montgomery	3,346	21.37	26	20	20.46	71,405	2,389	24.34	10	26	26.83	58,172
Montgomery	3,569	16.23	26	20	20.46	57,959						63,989
Total	440,024					\$8,243,844	285,955					\$6,937,145
						\$8,244,717						\$6,936,356

* Included in 1-year-olds.

STATEMENT No. 46—CONTINUED.

COUNTRIES.	COWS.					STEEPS 1 YEAR OLD.					
	Number.	Reported average value.	Increase, per cent.	Adjusted average value.	Reported average value.	Number.	Reported average value.	Increase, per cent.	Adjusted average value.	Reported average value.	Adjusted average value.
Adair	12,544	\$20.15	5	\$20.40	365,776	7,421	\$34.45	7	\$36.17	\$181.445	\$194.146
Adams	9,998	29.00	5	29.00	2,581,109	5,970	29.00	17	29.00	185,475	185,475
Allamore	11,913	24.63	5	24.63	269,669	306,373	1,839	30.30	11	30.30	37,734
Appanosa	9,985	28.78	5	28.78	281,015	5,749	29.14	5	29.14	170,272	170,272
Arden	10,262	31.00	5	31.00	319,093	4,296	29.00	14	29.00	157,896	157,896
Audubon	15,353	31.00	5	31.00	515,590	515,590	5,645	32.00	18	32.00	99,818
Benton	17,666	30.56	5	30.56	519,312	519,312	6,253	23.36	18	23.36	149,726
Black Hawk	12,995	30.00	5	30.00	396,373	3,819	33.00	18	33.00	163,586	163,586
Boone	18,914	28.00	5	28.00	474,490	2,193	18.00	12	18.00	88,303	83,402
Bremer	17,028	28.00	5	28.00	424,932	424,932	4,675	34.00	10	34.00	43,790
Buchanan	12,774	27.80	5	27.80	355,188	6,792	30.04	14	30.04	131,328	131,328
Butler	11,830	30.11	5	30.11	424,934	424,934	4,855	23.00	12	23.00	109,312
Calhoun	13,628	29.63	5	29.63	385,118	335,118	3,571	21.15	8	21.15	75,856
Carroll	11,350	35.96	5	35.96	385,118	3,571	21.12	12	21.12	81,578	81,578
Cass	14,900	24.30	5	24.30	445,934	445,934	9,999	28.50	8	28.50	241,419
Cedar	11,308	27.00	5	27.00	301,629	301,629	4,683	18.00	8	18.00	171,473
Cerro Gordo	10,480	32.00	5	32.00	331,898	331,898	8,409	19.08	20	19.08	171,293
Cherokee	14,286	34.30	5	34.30	371,756	397,779	2,609	15.28	20	15.28	41,696
Chickasaw	8,947	30.46	5	30.46	272,570	372,570	4,515	27.76	18	27.76	181,676
Clarke	10,490	26.67	5	26.67	279,498	279,498	5,735	18.94	18	18.94	87,758
Clay	10,535	28.78	5	28.78	513,100	535,755	2,749	19.60	17	19.60	171,293
Clayton	18,267	29.96	5	29.96	535,339	535,339	7,668	27.17	25	27.17	293,288
Crawford	14,253	29.00	5	29.00	471,223	471,223	8,415	23.89	17	23.89	125,350
Clinton	12,200	30.00	5	30.00	369,664	369,664	6,913	24.10	19	24.10	113,688
Dallas	9,033	29.00	5	29.00	268,571	268,571	3,902	38.66	19	38.66	301,040
Davis	10,924	30.26	5	30.26	330,482	330,482	4,905	28.42	24	28.42	166,603
Delaware	20,181	28.97	5	28.97	572,672	572,672	8,839	23.08	14	23.08	104,098
Des Moines	5,591	35.15	5	35.15	245,653	236,311	3,963	27.82	17	27.82	110,291
Dickinson	18,508	30.15	5	30.15	160,616	160,616	1,430	30.00	22	30.00	28,590
Dubuque	18,031	31.06	5	31.06	412,456	412,456	3,150	21.66	10	21.66	99,846
Emmett	21,538	31.06	5	31.06	143,039	143,039	2,508	16.67	10	16.67	43,494
Fayette	11,403	28.00	5	28.00	682,057	630,700	4,542	30.47	18	30.47	92,973
Floyd	11,403	28.00	5	28.00	321,538	321,538	2,084	22.00	20	22.00	182,973
Franklin	11,714	29.79	5	29.79	349,173	351,715	7,287	30.91	12	30.91	151,138

Fremont	6,986	31.15	5	31.15	217,624	217,624	5,968	29.85	11	29.85	128,975	154,151
Greene	31,572	29.99	5	29.99	389,923	369,581	4,631	27.53	15	27.53	129,148	107,226
Grundy	14,419	29.07	5	29.07	419,216	440,178	6,061	31.01	16	31.01	151,000	175,856
Guthrie	11,903	31.50	5	31.50	375,491	357,719	5,691	26.30	12	26.30	171,293	181,267
Hamilton	13,516	28.98	5	28.98	377,418	377,418	5,118	23.22	10	23.22	101,751	110,191
Hancock	18,267	29.00	5	29.00	539,016	539,016	3,236	19.99	8	19.99	64,890	59,505
Hardin	13,652	27.96	5	27.96	382,007	401,107	5,114	22.28	9	22.28	114,488	124,791
Harrison	12,476	29.45	5	29.45	362,436	362,436	5,828	25.52	12	25.52	155,235	157,235
Henry	17,741	31.11	5	31.11	256,970	243,901	5,435	28.65	10	28.65	155,235	157,235
Howard	11,375	27.51	5	27.51	312,889	312,889	7,171	18.80	7	18.80	31,399	35,736
Humboldt	9,588	31.00	9	27.92	264,157	267,693	4,369	24.00	23	18.69	106,099	81,674
Ia	7,737	31.00	9	27.92	258,554	258,554	7,023	25.00	15	22.45	143,188	164,948
Iowa	15,939	30.60	5	30.60	368,964	368,964	6,020	25.44	15	25.44	152,332	158,252
Jackson	15,018	27.58	5	27.58	418,700	418,700	4,336	26.34	20	20.84	119,515	119,515
Jasper	15,654	34.85	5	32.82	540,870	513,827	9,011	31.88	36	23.87	279,654	215,545
Jefferson	8,578	31.55	5	31.55	270,824	270,824	4,929	33.50	39	39.30	129,512	100,512
Johnson	18,377	32.82	5	32.82	529,519	529,519	5,431	32.05	18	28.31	174,230	142,969
Jones	17,178	31.00	5	31.00	567,669	627,549	6,619	30.12	30	30.12	205,291	205,291
Keokuk	12,275	31.00	5	31.00	383,587	383,587	4,748	24.00	14	27.37	114,705	120,866
Kossuth	19,805	29.03	5	29.03	468,947	516,123	4,775	16.06	14	18.34	76,692	87,428
Lee	9,908	29.03	5	29.03	297,701	302,686	2,805	25.88	5	27.18	116,470	184,740
Linn	19,656	31.00	5	31.00	613,964	653,296	6,790	27.00	9	27.00	128,680	118,576
Louis	6,120	34.00	5	34.00	197,245	197,245	3,432	30.00	21	19.83	37,206	45,012
Lucas	8,322	34.78	5	34.78	299,504	275,029	4,328	26.09	5	27.76	183,676	174,494
Lyon	7,812	24.87	10	20.70	177,485	188,233	2,270	16.38	21	20.93	143,179	143,179
Madison	11,751	33.09	5	33.09	389,936	370,438	6,286	21.22	20	28.10	159,500	159,500
Mahaska	12,465	30.00	5	30.00	299,944	299,944	4,753	29.93	20	28.10	159,500	159,500
Marion	10,563	30.98	5	30.98	327,835	327,835	5,678	28.10	20	28.10	159,500	159,500
Marshall	15,093	30.50	5	30.50	465,005	465,005	5,678	28.10	20	28.10	159,500	159,500
Mills	11,037	30.00	5	30.00	330,260	330,260	4,753	29.93	20	28.10	159,500	159,500
Mitchell	10,672	29.00	5	29.00	340,596	299,367	3,120	22.00	8	30.61	69,891	64,300
Monona	10,577	29.61	5	29.61	313,195	313,195	8,231	19.93	15	22.02	164,128	185,714
Monroe	7,995	31.00	5	31.00	352,530	352,530	3,861	28.67	10	28.67	100,566	100,566
Montgomery	8,595	30.00	5	30.00	299,320	299,320	5,198	23.61	11	29.21	122,741	136,242
Muscatine	9,724	31.52	5	31.52	306,479	306,479	4,023	26.90	20	26.90	108,238	108,238
O'Brien	10,228	29.93	5	29.93	275,429	275,429	5,234	20.62	10	20.62	107,361	107,361
Osceola	5,114	27.00	5	27.00	137,598	137,598	1,443	19.00	10	19.00	21,516	21,516
Page	11,397	30.00	5	30.00	322,845	322,845	7,154	27.60	19	27.60	197,465	197,465
Palo Alto	13,458	24.00	6	25.43	322,896	342,269	2,731	12.00	50	18.00	32,772	40,198
Plymouth	13,898	30.08	5	30.08	402,110	402,110	6,297	20.00	13	21.27	98,271	86,496
Pocahontas	11,315	30.00	5	30.00	325,006	325,006	4,014	21.24	10	24.07	189,475	175,528
Polk	12,690	30.00	13	32.00	406,089	406,089	4,267	25.35	30	26.00	175,856	163,424
Pottawattamie	17,080	30.00	13	34.42	673,554	585,922	6,542	31.40	17	30.27	133,959	176,546
Poweshiek	13,649	31.24	5	31.24	426,285	426,285	6,943	27.20	24	27.20	189,475	175,528
Ringgold	10,840	30.00	5	30.00	318,546	318,546	6,319	26.00	6	26.00	175,856	163,424
Sac	13,627	29.53	5	29.53	389,182	389,182	1,167	21.01	9	22.00	150,807	164,128
Scott	13,291	29.80	5	29.80	411,931	411,931	2,911	21.02	19	22.44	132,666	122,366
Shelby	13,315	30.00	5	30.00	430,491	430,491	5,410	24.22	20	24.22	132,666	122,366
Sioux	12,297	29.50	5	29.50	350,790	350,790	5,499	24.92	30	19.90	138,556	109,245
Story	13,857	30.07	5	30.07	410,807	410,807	4,128	25.02	20	25.02	104,226	104,226

COUNTIES.	COWS.						STEERS 1 YEAR OLD.							
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Tama	15,860	\$32.30	..	..	\$32.30	\$ 512,739	\$ 512,739	10,226	\$23.70	..	..	\$23.70	\$ 243,196	\$ 243,196
Taylor	12,093	24.00	25	..	30.79	297,872	272,341	5,584	22.00	19	..	26.01	122,034	145,320
Union	9,936	31.00	..	..	31.00	305,821	305,821	4,967	27.00	..	..	27.00	132,790	182,790
Van Buren	8,108	33.16	..	5	31.51	268,907	255,522	4,480	26.48	..	..	26.48	118,648	118,648
Wapello	8,370	25.29	18	..	29.85	211,741	249,854	5,563	24.44	11	..	27.18	63,656	70,658
Warren	11,721	32.59	..	..	32.59	382,063	382,063	6,231	29.16	..	5	27.68	181,527	172,451
Washington	11,581	31.40	..	..	31.40	363,713	363,713	6,787	30.25	..	9	27.84	205,388	188,957
Wayne	12,077	27.61	8	..	29.83	331,524	360,205	5,973	24.57	12	..	27.52	146,749	164,368
Webster	13,675	28.00	..	..	28.00	376,831	376,831	3,420	24.00	..	..	24.00	87,028	87,048
Winnebago	8,624	24.46	..	..	24.46	210,976	210,976	2,071	13.46	36	..	18.31	27,876	37,911
Winnebleshk	17,485	26.96	..	..	26.96	471,380	471,380	12,093	20.66	..	..	20.56	43,048	43,048
Woodbury	13,021	31.95	..	..	31.95	416,021	416,021	10,034	20.00	15	..	23.00	200,680	230,782
Worth	10,761	24.00	5	..	26.12	267,752	281,139	2,447	20.00	9	..	22.52	50,561	55,111
Wright	10,857	26.00	..	..	26.00	283,930	283,930	3,446	19.00	..	..	19.00	67,895	67,895
Total	1,216,675	..	..	..	..	\$35,874,192	\$35,865,636	496,448	..	..	..	..	\$12,133,963	\$12,125,996

* Included in 2-year-olds.

STATEMENT No. 46—CONTINUED.

COUNTIES.	STEERS 2 YEARS OLD.						STEERS 3 YEARS OLD.							
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Adair.....	1,235	\$30.89	11	...	\$34.29	\$ 38,150	\$ 42,348	11	\$36.36	...	...	\$36.36	\$ 400	\$ 400
Adams.....	2,426	32.50	6	...	34.61	79,284	84,041	671	41.00	...	...	41.00	\$ 27,876	\$ 27,876
Allamakee.....	240	25.90	9	...	28.22	6,213	6,772	25	32.10	...	...	32.10	803	803
Appanoose.....	2,993	36.63	...	...	36.63	109,339	109,339	211	29.79	80	...	37.42	4,387	7,896
Audubon.....	432	43.00	...	15	36.94	18,774	15,958	10	40.00	...	...	40.00	400	400
Benton.....	1,802	32.00	6	...	33.80	57,464	60,911	27	40.00	...	...	40.00	1,076	1,076
Black Hawk.....	1,283	29.85	14	...	33.87	38,308	42,681	34	35.65	...	...	35.65	1,212	1,212
Boone.....	615	30.00	14	...	34.18	18,413	20,990	24	37.00	...	...	37.00	896	896
Bremer.....	536	25.00	13	...	28.26	13,403	15,145	68	28.00	...	...	28.00	1,920	1,920
Buchanan.....	1,754	35.00	...	...	35.00	61,400	61,400	176	39.00	...	...	39.00	6,900	6,900
Buena Vista.....	7,394	30.56	...	...	30.56	224,185	224,185	190	35.58	...	...	35.58	6,762	6,762
Butler.....	1,418	31.00	6	...	30.73	46,364	43,583	...	...	...	...	...	...	...
Calhoun.....	1,658	31.52	...	...	31.52	52,268	52,268	2,565	33.21	...	...	33.21	96,192	96,192
Carroll.....	1,556	27.90	18	...	32.91	43,404	51,216	...	...	...	...	...	...	...
Cass.....	5,563	39.19	4	...	37.45	217,015	208,335	2,126	39.28	...	...	39.28	83,476	83,476
Cedar.....	3,246	28.30	20	...	36.72	124,320	149,184	400	42.36	...	...	42.36	16,944	16,944
Cerro Gordo.....	985	27.00	...	...	27.00	26,410	26,410	188	34.00	...	...	34.00	6,486	6,486
Cherokee.....	2,373	33.00	6	...	30.73	77,570	72,916	131	37.00	...	...	37.00	4,885	4,885
Chickasaw.....	371	24.05	18	...	28.37	8,921	10,526	11	33.82	...	...	33.82	372	372
Clarke.....	1,447	35.75	...	...	35.75	51,786	51,786	47	43.93	...	...	43.93	2,065	2,065
Clay.....	2,973	27.00	...	...	27.00	80,275	80,275	1,221	33.91	...	...	33.91	41,407	41,407
Clayton.....	740	31.70	2	...	31.10	23,482	23,013	53	37.20	...	...	37.20	1,975	1,975
Clinton.....	4,302	34.61	...	...	34.61	148,900	148,900	1,537	42.55	...	...	42.55	6,406	6,406
Crawford.....	7,093	33.72	...	...	33.72	239,172	239,172	7,082	34.90	...	...	34.90	247,157	247,157
Dallas.....	4,066	36.56	6	...	38.75	148,652	157,571	523	35.89	...	...	35.89	18,771	18,771
Davis.....	1,846	34.53	9	...	37.67	63,746	69,483	16	41.50	...	...	41.50	664	664
Decatur.....	1,640	37.14	...	...	37.14	60,905	60,905	141	39.57	...	...	39.57	5,580	5,580
Delaware.....	974	30.37	12	...	35.15	19,588	33,140	390	38.68	...	...	38.68	15,088	15,088
Des Moines.....	993	33.28	13	...	37.61	33,052	37,348	136	33.99	...	...	33.99	4,621	4,621
Dickinson.....	234	26.58	...	...	26.58	6,220	6,220	...	...	...	...	...	...	...
Dubuque.....	736	28.69	18	...	36.71	21,116	24,916	43	39.77	...	...	39.77	1,710	1,710
Emmet.....	786	26.40	...	...	26.40	20,754	20,754	44	29.45	...	...	29.45	1,296	1,296
Fayette.....	791	28.43	...	...	28.43	22,492	22,492	70	27.85	...	...	27.85	2,650	2,650
Floyd.....	410	30.00	...	...	30.00	12,578	12,578	2	41.00	...	...	41.00	82	82
Franklin.....	812	33.93	...	13	29.52	27,557	23,975	9	35.53	...	...	35.53	318	318

BIENNIAL REPORT OF THE

STATEMENT No. 46—CONTINUED.

[illegible]

* See 2-year-olds.

[illegible]

STATEMENT No. 46—CONTINUED.

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BIENNIAL REPORT OF THE

AUDITOR OF STATE.

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COUNTIES.	CATTLE IN FEEDING.						BULLS.							
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Adair.....	2,560	\$37.85	10	16	\$41.63	\$8,894	\$106,583	660	\$31.50	...	...	\$31.50	\$20,796	\$20,796
Adams.....	1,457	50.00	...	...	42.55	73,807	61,998	743	88.50	...	...	88.50	65,668	65,668
Allamakee.....	304	30.55	7	...	32.68	9,286	9,936	572	27.55	...	...	27.55	15,760	15,760
Appanoose.....	808	46.11	...	7	42.48	37,257	34,650	455	31.22	...	...	31.22	14,205	14,205
Audubon.....	2,475	38.00	...	...	35.26	93,833	87,265	480	32.00	...	...	32.00	15,296	15,296
Benton.....	3,435	34.00	14	...	38.78	117,018	133,200	914	32.00	...	...	32.00	29,732	29,732
Black Hawk.....	4,879	40.97	...	...	40.97	199,828	199,828	992	29.43	...	...	29.43	29,204	29,204
Boone.....	2,993	37.00	...	...	37.00	111,383	111,383	449	30.00	...	...	30.00	13,422	13,422
Bremer.....	517	32.00	...	...	32.00	16,337	16,337	945	23.00	...	...	23.00	22,183	22,183
Buchanan.....	2,207	38.00	...	...	38.00	84,660	84,660	733	30.00	...	...	30.00	21,688	21,688
Buena Vista.....	*	...	...	...	...	...	...	634	33.71	...	...	33.71	21,378	21,378
Butler.....	1,445	38.00	...	10	34.94	56,096	50,487	1,044	30.00	...	...	30.00	31,375	31,375
Calhoun.....	...	...	...	...	...	...	...	1,234	34.65	...	...	34.65	42,780	42,780
Carroll.....	3,202	33.25	5	...	34.61	106,488	111,812	754	25.90	...	...	25.90	19,534	19,534
Cass.....	...	...	...	...	...	...	...	690	40.40	...	...	40.40	27,876	27,876
Cedar.....	1,155	48.07	...	18	39.41	55,518	45,525	1,568	38.67	...	...	38.67	60,632	60,632
Cerro Gordo.....	5,763	29.00	10	...	31.44	164,717	181,188	536	27.00	...	...	27.00	14,236	14,236
Cherokee.....	9,841	41.00	...	16	34.45	403,586	339,013	466	37.00	...	...	37.00	17,452	17,452
Chickasaw.....	671	26.78	22	...	32.67	17,968	21,920	754	22.10	...	...	22.10	16,663	16,663
Clarke.....	1,431	41.51	...	...	41.51	59,399	59,399	427	36.16	...	...	36.16	15,442	15,442
Clay.....	...	...	...	...	...	...	...	1,356	34.78	...	...	34.78	44,136	44,136
Clayton.....	...	...	...	...	...	...	...	1,192	26.50	...	...	26.50	31,616	31,616
Clinton.....	5,743	41.19	...	...	41.19	238,583	238,583	816	36.93	...	...	36.93	30,137	30,137
Crawford.....	14,417	32.18	8	...	...	463,906	...	832	34.58	...	...	34.58	28,773	28,773
Dallas.....	2,351	26.11	35	...	35.71	61,494	83,016	559	33.25	...	...	33.25	18,595	18,595
Davis.....	1,148	35.77	17	...	41.86	41,071	48,053	406	31.60	...	...	31.60	12,832	12,832
Decatur.....	1,535	44.34	...	...	44.34	68,063	68,063	462	36.41	...	...	36.41	16,702	16,702
Delaware.....	758	33.83	13	...	38.23	25,618	28,932	627	24.79	...	...	24.79	15,548	15,548
Des Moines.....	2,052	41.57	...	...	41.57	122,716	122,716	303	31.09	...	...	31.09	9,423	9,423
Dickinson.....	686	36.30	...	9	33.04	24,910	22,669	323	26.33	...	...	26.33	8,662	8,662
Dubuque.....	1,050	37.51	7	...	40.15	39,388	42,145	849	27.61	...	...	27.61	23,446	23,446
Emmet.....	1,813	34.66	...	8	31.45	62,844	57,017	369	24.08	...	...	24.08	8,889	8,889
Fayette.....	1,272	34.27	...	...	34.27	43,595	43,595	999	23.64	...	...	23.64	28,621	28,621
Floyd.....	2,284	36.00	...	8	33.47	83,094	76,477	622	29.00	...	...	29.00	17,967	17,967
Franklin.....	6,008	37.60	...	12	33.09	225,918	198,808	757	31.37	...	...	31.37	23,748	23,748
Fremont.....	1,827	38.01	...	...	36.01	65,796	65,796	524	39.96	...	...	39.96	20,940	20,940
Greene.....	4,654	40.30	...	9	36.91	188,767	171,678	829	39.83	...	...	39.83	33,020	33,020
Grundy.....	2,712	40.50	...	13	34.99	110,216	95,888	492	33.25	...	...	33.25	16,368	16,368
Guthrie.....	2,281	37.12	...	...	37.12	84,680	84,680	911	32.76	...	...	32.76	29,851	29,851
Hamilton.....	536	28.67	10	...	31.54	15,368	16,904	934	27.35	...	...	27.35	25,546	25,546
Hancock.....	3,160	33.49	8	...	36.21	105,880	114,350	645	27.11	...	...	27.11	17,490	17,490
Hardin.....	11,783	35.23	...	...	35.23	416,458	416,458	302	29.50	...	...	29.50	8,909	8,909
Harrison.....	2,059	46.54	...	9	42.35	95,831	87,207	317	38.91	...	...	38.91	12,337	12,337
Henry.....	511	29.37	12	...	30.94	15,009	16,810	558	27.91	...	...	27.91	15,576	15,576
Howard.....	964	36.00	...	11	32.94	34,972	31,126	451	36.60	...	...	36.60	16,370	16,370
Humboldt.....	...	...	...	...	...	...	...	364	28.00	...	...	28.00	9,949	9,949
Iowa.....	3,611	36.69	7	...	39.26	132,489	141,763	739	32.48	...	...	32.48	24,044	24,044
Jackson.....	2,201	38.29	...	...	38.29	84,270	84,270	651	31.18	...	...	31.18	20,300	20,300
Jasper.....	...	...	...	...	...	...	...	606	45.70	...	...	45.70	27,696	27,696
Jefferson.....	655	38.46	9	...	41.93	25,194	27,461	388	34.35	...	...	34.35	13,329	13,329
Johnson.....	4,844	43.71	...	8	40.19	189,762	174,582	821	40.74	...	...	40.74	33,446	33,446
Jones.....	...	...	...	...	...	...	...	102	...	...	...	...	45,871	45,871
Keokuk.....	3,132	41.00	...	...	41.00	127,368	127,368	573	36.00	...	...	36.00	20,555	20,555
Kossuth.....	1,467	34.73	...	...	34.73	50,949	50,949	985	23.64	...	...	23.64	23,293	23,293
Lee.....	319	37.58	12	...	42.09	11,988	13,426	348	32.63	...	...	32.66	11,354	11,354
Linn.....	2,676	44.00	...	14	37.87	117,855	101,365	963	32.00	...	...	32.00	30,783	30,783
Louisa.....	...	...	...	...	...	...	...	278	42.00	...	...	42.00	11,839	11,839
Lucas.....	1,070	39.53	7	...	42.21	42,319	45,281	438	37.63	...	...	37.63	16,485	16,485
Lyon.....	1,912	20.49	60	...	32.79	39,186	62,697	378	28.36	...	...	28.36	10,721	10,721
Madison.....	1,324	44.54	...	...	44.54	58,980	58,980	499	35.21	...	...	35.21	17,572	17,572
Mahaska.....	3,260	43.57	...	...	43.57	142,045	142,045	621	33.89	...	...	33.89	17,658	17,658
Marion.....	2,018	43.05	...	...	43.05	86,882	86,882	384	35.31	...	...	35.31	13,560	13,560
Marshall.....	5,139	36.47	...	...	36.47	186,448	186,448	...	...	...	...	...	...	...
Mills.....	3,827	44.00	...	5	43.12	170,116	165,017	391	47.00	...	...	47.00	18,408	18,408
Mitchell.....	3,018	31.00	...	...	31.00	101,786	101,786	555	26.00	...	...	26.00	14,831	14,831
Monona.....	13,089	34.89	...	...	34.89	456,648	456,648	409	29.78	...	...	29.78	12,179	12,179
Monroe.....	806	41.33	...	...	41.33	33,312	33,312	418	41.03	...	...	41.03	17,154	17,154
Montgomery.....	6,244	31.17	33	...	41.45	194,659	258,836	462	33.19	...	...	33.19	15,338	15,338
Muscataine.....	400	53.25	...	21	44.07	21,300	16,827	504	47.77	...	...	47.77	24,079	24,079
O'Brien.....	...	...	...	...	...	...	...	2,157	30.35	...	...	30.35	65,469	65,469
Osceola.....	612	33.07	5	...	35.01	20,406	21,426	326	28.00	...	...	28.00	9,088	9,088
Pago.....	3,728	11.78	...	...	41.78	155,762	155,762	630	33.23	...	...	33.23	20,933	20,933
Palo Alto.....	779	30.00	6	...	31.80	23,370	24,772	748	26.25	...	...	26.25	19,635	19,635
Plymouth.....	8,082	35.04	...	5	33.29	283,221	269,060	820	32.33	...	...	32.33	26,517	26,517
Pocahontas.....	2,495	35.70	...	11	31.38	89,088	79,289	484	31.80	...	...	31.80	16,848	16,848
Polk.....	...	...	...	...	...	...	...	569	32.55	...	...	32.55	18,523	18,523
Pottawattamie.....	18,767	43.42	...	...	43.42	814,886	814,886	816	40.00	...	...	40.00	32,634	32,634
Poweshiek.....	...	...	...	...	...	...	...	790	34.81	...	...	34.81	27,501	27,501
Ringgold.....	2,866	44.00	...	5	41.90	126,405	120,065	471	37.00	...	...	37.00	17,512	17,512
Sac.....	11,315	35.00	...	...	35.00	396,116	396,116	583	34.66	...	...	34.66	20,204	20,204
Scott.....	1,861	36.77	7	...	39.39	68,438	73,223	811	28.28	...	...	28.28	23,337	23,337
Shelby.....	3,340	36.47</												

STATEMENT No. 46—CONTINUED.

COUNTIES.	CATTLE IN FEEDING.					BULLS.				
	Number.	Reported aver- age value.	Increase, per cent.	Adjusted aver- age value.	Adjusted ac- tual value.	Number.	Reported aver- age value.	Increase, per cent.	Adjusted aver- age value.	Adjusted ac- tual value.
Tama	2,475	\$10.70	10	\$98.06	\$10,031	90,298				
Union	1,389	42.00	42	48.023	58,023					
Van Buren						337	38.00		43.00	14,061
Wayne	2,345	45.00	5	45.51	103,336	68,172	41.00		41.00	22,563
Washington	3,403	37.35	14	42.67	126,177	144,326	40.55		40.55	22,563
Wayne						3,799	40.00		40.00	15,004
Winnebago	688	29.41	8	31.77	26,000	28,144	29.00		29.00	14,001
Winnebago	1,383	35.34	7	37.83	50,133	58,183	36.00		36.00	25,044
Winnebago	1,182	35.00	10	38.50	40,000	43,000	35.00		35.00	14,556
Worth	718	29.50	16	33.63	18,025	21,473	26.00		26.00	14,556
Wright	5,170	29.00	10	31.90	91,916	101,197	32.00		32.00	15,554
Total	24,417			\$3,228,742	\$9,191,041	67,520			\$3,006,533	\$3,204,553

* Included in 2-year-olds.

COUNTRIES.	COLTS 1 YEAR OLD.						COLTS 2 YEARS OLD.							
	Number.	Reported aver- age value.	Increase, per cent.	Decrease, per cent.	Adjusted aver- age value.	Reported ac- tual value.	Adjusted ac- tual value.	Number.	Reported aver- age value.	Increase, per cent.	Decrease, per cent.	Adjusted aver- age value.	Reported no- tional value.	Adjusted ac- tual value.
Adair	820	\$21.84			\$18.72	13,792	18,720	820	\$21.84			\$18.72	13,792	18,720
Adams	743	22.75			17,792	17,792	17,792	743	22.75			17,792	17,792	17,792
Allamakee	561	22.70			15,536	15,536	15,536	561	22.70			15,536	15,536	15,536
Annapolis	1,005	19.25			19,355	19,355	19,355	1,005	19.25			19,355	19,355	19,355
Antelope	1,000	20.00			19,440	19,440	19,440	1,000	20.00			19,440	19,440	19,440
Barton	1,163	21.00			24,440	24,440	24,440	1,163	21.00			24,440	24,440	24,440
Black Hawk	682	24.50			20,596	20,596	20,596	682	24.50			20,596	20,596	20,596
Boone	882	25.00			17,090	17,090	17,090	882	25.00			17,090	17,090	17,090
Boyd	975	25.00			21,141	21,141	21,141	975	25.00			21,141	21,141	21,141
Buchanan	905	25.00			21,050	21,050	21,050	905	25.00			21,050	21,050	21,050
Buena Vista	1,005	25.00			10,871	10,871	10,871	1,005	25.00			10,871	10,871	10,871
Butler	857	25.00			20,530	20,530	20,530	857	25.00			20,530	20,530	20,530
Calaveras	1,000	25.00			21,000	21,000	21,000	1,000	25.00			21,000	21,000	21,000
Carroll	689	21.00			14,883	14,883	14,883	689	21.00			14,883	14,883	14,883
Cass	1,111	19.50			22,120	22,120	22,120	1,111	19.50			22,120	22,120	22,120
Cedar Grove	1,075	25.00			20,990	20,990	20,990	1,075	25.00			20,990	20,990	20,990
Chickasaw	687	25.00			15,536	15,536	15,536	687	25.00			15,536	15,536	15,536
Cherokee	687	24.00			14,620	14,620	14,620	687	24.00			14,620	14,620	14,620
Chickasaw	772	21.07			21,439	21,439	21,439	772	21.07			21,439	21,439	21,439
Clarke	921	25.27			21,439	21,439	21,439	921	25.27			21,439	21,439	21,439
Clatsop	941	25.00			20,560	20,560	20,560	941	25.00			20,560	20,560	20,560
Clayton	643	24.50			24,111	24,111	24,111	643	24.50			24,111	24,111	24,111
Clinton	801	29.77			23,549	23,549	23,549	801	29.77			23,549	23,549	23,549
Cornwall	812	21.50			13,160	13,160	13,160	812	21.50			13,160	13,160	13,160
Crow	1,111	25.00			17,126	17,126	17,126	1,111	25.00			17,126	17,126	17,126
Dallas	1,111	25.00			14,418	14,418	14,418	1,111	25.00			14,418	14,418	14,418
Dallas	1,111	25.00			14,418	14,418	14,418	1,111	25.00			14,418	14,418	14,418
Desatut	1,116	21.61			24,455	24,455	24,455	1,116	21.61			24,455	24,455	24,455
Delaware	700	49.53			22,436	22,436	22,436	700	49.53			22,436	22,436	22,436
Des Moines	827	17.47			8,991	8,991	8,991	827	17.47			8,991	8,991	8,991
DeWitt	541	25.00			21,000	21,000	21,000	541	25.00			21,000	21,000	21,000
Dubuque	541	25.00			21,000	21,000	21,000	541	25.00			21,000	21,000	21,000
Emmett	202	19.45			19,445	19,445	19,445	202	19.45			19,445	19,445	19,445
Essex	1,111	25.77			20,743	20,743	20,743	1,111	25.77			20,743	20,743	20,743
Fayette	599	19.89			19,897	19,897	19,897	599	19.89			19,897	19,897	19,897
Franklin	599	19.89			19,897	19,897	19,897	599	19.89			19,897	19,897	19,897

STATEMENT No. 46—CONTINUED.

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BIENNIAL REPORT OF THE

AUDITOR OF STATE.

COUNTIES.	COLTS 1 YEAR OLD.						COLTS 2 YEARS OLD.					
	Number.	Reported average value.	Increase, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.
Fremont.....	643	\$17.40	15	\$20.00	\$ 11,193	\$ 12,871	556	\$23.82	17	\$27.87	\$ 13,941	\$ 15,498
Greene.....	628	27.05	.....	27.00	23,104	25,101	690	28.00	.....	35.96	34,408	34,408
Grundy.....	689	30.54	.....	30.54	20,387	20,387	804	30.16	.....	38.16	31,400	31,400
Guthrie.....	903	18.80	6	19.92	16,955	17,972	804	25.35	10	27.89	20,458	22,503
Hamilton.....	579	17.06	1	21.79	9,576	12,622	385	24.63	13	27.83	9,484	10,716
Hancock.....	734	15.36	23	20.20	11,942	14,688	646	25.30	19	27.90	16,885	19,053
Hardin.....	758	16.83	18	19.04	12,758	14,426	651	25.50	19	27.97	15,302	18,200
Harrison.....	737	19.58	.....	19.56	13,481	13,481	636	24.80	12	28.08	16,288	18,242
Henry.....	617	22.87	.....	22.87	18,443	18,443	863	30.35	.....	30.25	28,106	29,106
Howard.....	504	23.83	.....	23.83	12,034	12,034	447	31.16	.....	31.16	12,027	13,027
Humboldt.....	459	20.00	25	20.00	9,388	9,388	376	27.00	.....	27.03	10,162	10,162
Ida.....	392	16.00	25	20.20	6,906	7,467	432	28.60	.....	28.00	12,132	12,132
Iowa.....	886	22.22	.....	22.22	18,446	18,446	945	27.56	.....	27.56	28,045	28,045
Jackson.....	591	27.79	.....	27.79	24,700	24,700	1,025	37.31	.....	37.31	39,360	39,360
Jasper.....	1,284	29.35	.....	29.35	35,954	35,954	1,439	35.40	.....	35.40	50,950	50,950
Jefferson.....	702	26.30	.....	26.30	20,836	20,836	843	38.12	.....	38.12	33,142	33,142
Johnson.....	652	29.20	.....	29.20	27,883	27,883	1,121	40.13	.....	40.13	45,103	45,103
Jones.....	860	30.40	.....	30.40	26,149	26,149	983	43.00	.....	43.00	42,343	42,343
Keokuk.....	1,493	30.00	.....	30.00	45,239	45,239	1,553	39.00	.....	39.00	61,207	61,207
Kossuth.....	767	17.15	16	19.08	13,176	15,286	646	32.31	25	37.50	14,414	15,017
Lee.....	640	21.40	.....	21.40	13,599	13,599	690	28.71	.....	28.71	18,952	18,952
Linn.....	1,070	30.00	.....	30.00	32,185	32,185	900	39.00	.....	39.00	35,144	35,144
Louis.....	611	16.00	.....	16.00	15,852	15,852	748	37.00	.....	37.00	27,578	27,578
Lucas.....	810	33.30	.....	33.30	21,110	21,110	800	29.68	.....	29.68	35,741	35,741
Lyon.....	426	19.98	.....	19.98	8,513	8,513	470	26.85	.....	26.85	12,622	12,622
Madison.....	1,050	20.88	.....	20.88	21,612	21,612	967	30.02	.....	30.32	39,334	39,334
Mahaska.....	1,049	22.70	.....	22.70	24,568	24,568	1,310	34.48	.....	34.48	38,885	38,885
Marion.....	1,230	22.17	.....	22.17	29,271	29,271	1,070	39.90	.....	39.90	32,000	32,000
Marshall.....	1,084	28.15	.....	28.15	55,962	55,962	.....	.....	.....	.....	.....	.....
Mills.....	518	22.00	.....	22.00	11,408	11,408	517	28.00	.....	28.00	14,362	14,362
Mitchell.....	620	22.00	.....	22.00	13,505	13,505	363	35.00	.....	35.00	12,585	12,585
Monroe.....	684	18.46	8	19.94	12,630	13,640	661	24.44	14	27.87	16,158	18,420
Monroe.....	713	21.57	.....	21.57	15,879	15,879	698	26.81	.....	26.81	17,474	17,474
Montgomery.....	590	20.14	.....	20.14	11,885	11,885	511	27.30	.....	27.30	12,267	12,267
Muscatine.....	861	23.38	.....	23.38	14,746	14,746	723	28.50	.....	28.50	25,731	25,731
O'Brien.....	598	19.72	.....	19.72	11,792	11,792	534	23.94	17	28.02	12,787	14,900
Osceola.....	373	15.00	33	19.41	5,504	7,238	361	25.00	12	27.49	8,962	9,925
Page.....	1,046	23.09	.....	23.09	24,150	24,150	984	30.27	.....	30.27	29,883	29,883
Palo Alto.....	401	12.00	60	20.00	4,512	8,020	412	30.00	40	38.00	8,240	11,516
Plymouth.....	734	24.57	.....	24.57	19,513	19,513	759	35.92	.....	35.92	27,268	27,268
Pocahontas.....	486	17.40	15	20.01	8,456	9,724	458	29.62	.....	29.62	13,570	15,570
Polk.....	927	24.40	.....	24.40	22,622	22,622	921	35.30	.....	35.30	30,659	30,659
Pottawattamie.....	1,106	28.10	.....	28.10	31,170	31,170	1,130	32.20	.....	32.20	36,662	36,662
Poweshiek.....	1,144	21.30	.....	21.30	24,968	24,968	1,372	29.65	.....	29.65	37,718	37,718
Ringgold.....	1,075	22.60	.....	22.60	23,619	23,619	923	28.00	.....	28.00	25,514	25,514
Sac.....	671	26.82	.....	26.82	17,894	17,894	669	34.67	.....	34.67	31,199	31,199
Scott.....	581	27.51	.....	27.50	14,330	14,330	551	37.37	.....	37.37	30,594	30,594
Shelby.....	746	21.10	.....	21.10	15,785	15,785	621	31.60	.....	31.60	19,250	19,250
Sioux.....	893	23.90	.....	23.90	16,391	16,391	646	29.95	.....	29.95	19,351	19,351
Story.....	893	23.90	.....	23.90	22,972	22,972	1,134	27.01	.....	27.01	30,636	30,636
Tama.....	1,025	27.50	.....	27.50	28,202	28,202	965	37.30	.....	37.30	35,876	35,876
Taylor.....	1,121	21.00	.....	21.00	23,981	23,981	1,178	28.00	.....	28.00	36,045	36,045
Union.....	708	21.00	.....	21.00	16,731	16,731	676	23.00	.....	23.00	19,008	19,008
Van Buren.....	942	20.00	.....	20.00	18,736	18,736	945	28.00	.....	28.00	26,469	26,469
Wapello.....	622	14.41	38	19.89	8,964	12,270	640	30.54	36	27.94	13,150	17,464
Warren.....	1,329	25.00	.....	25.00	23,711	23,711	1,319	35.15	.....	35.15	44,429	44,429
Washington.....	1,503	17.23	16	19.90	33,572	33,572	1,512	40.25	.....	40.25	60,947	60,947
Wayne.....	761	20.00	.....	20.00	25,000	25,000	1,372	24.16	15	28.52	33,154	38,127
Webster.....	608	20.12	.....	20.12	15,251	15,251	679	28.00	.....	28.00	21,296	21,296
Winneshiek.....	908	17.00	17	20.12	7,419	8,664	905	21.09	32	27.84	6,483	8,491
Woodbury.....	978	18.00	25	20.00	26,444	26,444	705	39.80	.....	39.80	25,661	28,064
Wright.....	429	17.00	.....	17.00	15,568	15,568	515	21.90	17	25.51	19,479	20,790
Totals.....	582	19.00	5	20.24	7,419	8,664	528	27.00	.....	27.00	14,486	14,486
Totals.....	79,506	.....	.....	.....	\$1,829,594	\$1,870,492	74,732	.....	.....	\$2,375,656	\$3,478,902	.....

*Included with 1-year-olds.

AUDITOR OF STATE

[illegible]

STATEMENT No. 46—CONTINUED.

COUNTIES.	HORSES 3 YEARS OLD.						STALLIONS.							
	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Reported actual value.	Adjusted actual value.	Number.	Reported average value.	Increase, per cent.	Decrease, per cent.	Adjusted actual value.	Reported actual value.	Adjusted actual value.
Tama.....	10,730	\$48.80	...	...	\$48.80	\$ 323,650	\$ 323,650	61	\$257.10	...	...	\$ 257.10	\$ 15,686	\$ 15,686
Taylor.....	9,300	34.00	...	...	34.00	322,431	322,431	80	140.00	...	...	140.00	11,266	11,266
Union.....	6,532	35.00	...	...	35.00	227,242	227,242	40	151.00	...	...	151.00	6,040	6,040
Van Buren.....	7,698	35.25	...	...	35.25	269,290	269,290	58	120.00	...	...	120.00	6,962	6,962
Wapello.....	7,907	30.26	...	...	30.26	239,272	239,272	46	96.08	...	...	96.08	4,420	4,420
Warren.....	10,627	39.61	...	...	39.61	420,016	420,016	92	223.21	...	...	223.21	20,536	20,536
Washington.....	10,078	44.50	...	...	44.50	449,182	449,182	71	180.00	...	...	180.00	12,752	12,752
Wayne.....	9,541	31.30	...	...	31.30	298,584	298,584	57	99.95	...	...	99.95	5,697	5,697
Webster.....	10,767	40.00	...	...	40.00	436,838	436,838	35	86.34	...	...	86.34	3,022	3,022
Winneshago.....	5,924	33.10	...	...	33.10	196,107	196,107	15	118.00	...	...	118.00	1,770	1,770
Winneshiek.....	9,591	48.40	...	...	48.40	464,240	464,240	39	221.02	...	...	221.02	8,620	8,620
Woodbury.....	15,526	40.10	...	...	40.10	622,593	622,593	64	134.00	...	...	134.00	8,576	8,576
Worth.....	6,153	35.00	...	...	35.00	218,585	218,585	18	148.00	...	...	148.00	2,672	2,672
Wright.....	8,186	32.00	...	...	32.00	263,961	263,961	33	119.00	...	...	119.00	3,391	3,391
Total.....	902,710					\$35,577,081	\$35,577,081	4,786					\$ 749,215	\$ 749,215

STATEMENT No. 46—CONTINUED.

COUNTIES.	MULES.							SWINE OVER 6 MONTHS OLD.						
	Number.	Average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Actual value.	Adjusted actual value.	Number.	Average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Actual value.	Adjusted actual value.
Adair.....	610	\$33.40	8		\$36.07	20,372	22,001	35,132	\$4.39			\$4.39	154,237	154,237
Adams.....	619	43.00			43.00	26,744	26,744	26,171	4.50			4.50	116,787	116,787
Allamakee.....	42	29.40	19		35.00	1,236	1,470	34,241	4.54			4.54	155,634	155,634
Appanoose.....	698	33.40	8		36.86	19,977	21,576	14,403	4.86			4.86	70,078	70,078
Audubon.....	487	40.00			40.00	21,277	21,277	32,330	4.00			4.00	136,943	136,943
Benton.....	297	40.00			40.00	11,460	11,460	48,540	4.00			4.00	191,134	191,134
Black Hawk.....	212	39.67			39.67	8,412	8,412	45,256	4.39			4.39	190,008	190,008
Boone.....	472	25.00			35.00	16,452	16,452	35,970	4.00			4.00	154,788	154,788
Bremer.....	37	39.00			39.00	1,430	1,430	28,638	4.00			4.00	111,314	111,314
Buchanan.....	170	37.00			37.00	6,229	6,229	31,841	4.40			4.40	146,568	146,568
Buena Vista.....	206	35.28			36.28	7,475	7,475	41,617	4.11			4.11	171,042	171,042
Butler.....	99	42.00			42.00	4,188	4,188	34,584	4.00			4.00	141,013	141,013
Calhoun.....	313	34.75			34.75	10,880	10,880	35,316	3.92			3.92	138,758	138,758
Carroll.....	309	38.77			38.77	11,982	11,982	37,328	3.94			3.94	147,098	147,098
Cass.....	840	50.96			50.96	42,808	42,808	37,031	5.00			5.00	185,055	185,055
Cedar.....	659	48.84			48.84	31,212	31,212	52,385	4.61			4.61	241,671	241,671
Cerro Gordo.....	74	32.00	12		35.59	2,350	2,638	28,362	4.00			4.00	116,069	116,069
Cherokee.....	116	45.00			45.00	5,221	5,221	45,646	5.00			5.00	212,239	212,239
Chickasaw.....	40	34.18			34.18	1,367	1,367	17,450	3.02	33		4.02	102,244	102,244
Clarke.....	486	37.48			37.48	18,216	18,216	21,686	4.71			4.71	109,176	109,176
Clay.....	124	35.47	10		35.47	4,318	4,318	29,497	4.12			4.12	274,637	274,637
Clinton.....	129	32.70			36.01	4,294	4,646	54,271	5.80			5.80	289,388	289,388
Clayton.....	207	41.56			41.56	8,604	8,604	58,877	4.92			4.92	235,859	235,859
Clinton.....	746	28.70			38.70	28,870	28,870	79,784	4.40			4.40	110,826	110,826
Crawford.....	505	40.90			40.90	22,913	22,913	47,002	4.34			4.34	226,076	226,076
Dallas.....	408	39.85			39.85	16,261	16,261	15,944	4.93			4.93	78,294	78,294
Davis.....	481	37.35			37.35	17,965	17,965	22,489	4.93			4.93	110,826	110,826
Decatur.....	481	37.35			37.35	17,965	17,965	22,489	4.93			4.93	226,076	226,076
Delaware.....	118	46.20			46.20	5,452	5,452	44,268	5.11			5.11	101,266	101,266
Des Moines.....	236	44.73			44.73	10,558	10,558	20,558	4.92			4.92	28,410	28,410
Dickinson.....	101	29.55	21		35.75	2,988	3,611	6,391	4.44			4.44	177,102	177,102
Dubuque.....	189	36.48			36.48	4,706	4,706	43,659	4.05			4.05	40,409	40,409
Emmet.....	156	33.28	8		35.91	5,188	5,603	8,743	4.62			4.62	190,180	190,180
Fayette.....	138	43.98			43.98	6,070	6,070	30,919	4.76			4.76	114,777	114,777
Floyd.....	82	35.00			35.00	2,864	2,864	25,278	4.41			4.41	153,665	153,665
Franklin.....	128	43.38			43.38	5,553	5,553	37,093	4.14			4.14		

COUNTIES.	MULES.						SWINE OVER 6 MONTHS OLD.							
	Number.	Average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Actual value.	Adjusted actual value.	Number.	Average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Actual value.	Adjusted actual value.
Fremont.....	1,675	\$39.34			\$39.34	\$ 65,895	\$ 65,895	32,621	\$3.80	5		\$3.91	\$ 123,534	\$ 129,710
Greene.....	220	41.11			41.11	9,048	9,048	32,574	4.05			4.05	132,047	132,047
Grundy.....	306	41.33			41.33	12,649	12,649	41,538	4.08			4.08	169,827	169,827
Guthrie.....	398	39.00			39.00	15,528	15,528	29,992	4.40			4.40	131,360	131,360
Hamilton.....	289	36.30			36.30	10,491	10,491	33,249	4.50			4.50	149,931	149,931
Hancock.....	177	28.55	26		35.98	5,054	6,368	17,081	4.02			4.02	68,663	68,663
Hardin.....	129	32.39	11		36.09	4,194	4,655	37,700	4.06			4.06	153,950	153,950
Harrison.....	913	37.48			37.48	34,814	34,814	47,006	4.28			4.28	201,765	201,765
Henry.....	384	40.39			40.39	15,505	15,505	27,037	4.39			4.39	118,904	118,904
Howard.....	20	45.70			45.70	914	914	19,875	4.28			4.28	85,220	85,220
Humboldt.....	149	36.00			36.00	5,389	5,389	23,766	4.00			4.00	100,502	100,502
Ida.....	407	36.00			36.00	14,630	14,630	41,317	4.00			4.00	180,653	180,653
Iowa.....	554	36.80			36.80	20,384	20,384	42,707	4.24			4.24	181,483	181,483
Jackson.....	199	43.29			43.39	8,515	8,515	44,732	5.10			5.10	228,300	228,300
Jasper.....	712	43.78			43.78	30,775	30,775	58,114	4.07			4.07	277,646	277,646
Jefferson.....	213	43.10			43.10	9,179	9,179	24,729	4.88			4.88	120,737	120,737
Johnson.....	693	46.36			46.36	30,741	30,741	43,864	4.72			4.72	206,954	206,954
Jones.....	307	42.63			42.63	13,889	13,889	45,714	4.56			4.56	208,630	208,630
Keokuk.....	747	42.00			42.00	30,335	30,335	42,098	4.00			4.00	193,815	193,815
Kossuth.....	238	30.90	16		35.80	7,355	8,531	29,057	4.34			4.34	126,366	126,366
Lee.....	460	38.05			38.05	17,505	17,505	14,410	5.29			5.29	76,257	76,257
Linn.....	360	40.00			40.00	14,243	14,243	50,820	5.00			5.00	265,303	265,303
Louisa.....	260	46.00			46.00	12,030	12,030	23,871	4.00			4.00	105,646	105,646
Lucas.....	393	40.59			40.59	16,074	16,074	20,318	4.67			4.67	94,998	94,998
Lyon.....	200	28.94	24		35.54	5,789	7,178	27,256	3.77	6		4.00	102,778	108,944
Madison.....	563	37.27			37.27	21,800	21,800	36,066	4.53			4.53	163,428	163,428
Mahaska.....	916	37.38			37.38	34,242	34,242	46,908	4.86			4.86	228,180	228,180
Marion.....	513	43.00			43.00	22,058	22,058	45,323	4.06			4.06	184,278	184,278
Marshall.....	284	41.56			41.56	10,972	10,972	47,464	4.74			4.74	225,349	225,349
Mills.....	933	43.00			43.00	40,284	40,284	31,035	4.31			4.31	133,976	133,976
Mitchell.....	56	36.00			36.00	2,001	2,001	19,951	5.00			5.00	86,380	86,380
Monona.....	929	40.10			40.10	37,260	37,260	43,641	4.24			4.24	185,192	185,192
Monroe.....	318	32.51	10		35.75	10,337	11,370	15,410	5.05			5.05	77,994	77,994
Montgomery.....	483	36.00			36.00	17,391	17,391	41,099	4.38			4.38	180,019	180,019
Muscatine.....	270	46.64			46.64	12,593	12,593	27,320	4.67			4.67	127,535	127,535
O'Brien.....	154	31.03	16		35.99	4,778	5,542	41,282	4.52			4.52	186,484	186,484
Osceola.....	105	33.00	9		36.31	3,499	3,813	10,565	5.00			5.00	57,407	57,407
Page.....	1,005	45.76			45.76	45,986	45,986	51,612	4.67			4.67	241,107	241,107
Palo Alto.....	177	26.33	36		35.80	4,660	6,337	18,516	3.00	33%		4.00	55,548	74,064
Plymouth.....	444	34.46			34.46	15,301	15,301	53,134	4.12			4.12	219,234	219,234
Pocahontas.....	293	40.22			40.22	11,786	11,786	29,771	4.29			4.29	126,609	126,609
Polk.....	635	43.40			43.40	27,552	27,552	38,658	4.50			4.50	173,438	173,438
Pottawattamie.....	1,452	59.42			59.42	86,276	86,276	77,134	4.32			4.32	333,220	333,220
Poweshiek.....	632	38.02			38.02	24,033	24,033	60,994	4.35			4.35	265,664	265,664
Ringgold.....	649	38.00			38.00	24,827	24,827	28,217	4.47			4.47	126,090	126,090
Sac.....	449	39.00			39.00	17,498	17,498	45,029	4.42			4.42	199,044	199,044
Scott.....	362	41.54			41.54	15,010	15,040	44,109	4.88			4.88	215,209	215,209
Shelby.....	674	44.65			44.65	30,096	30,096	50,301	4.29			4.29	216,016	216,016
Sioux.....	485	39.79			39.79	19,298	19,298	60,466	4.50			4.50	271,984	271,984
Story.....	461	40.19			40.19	18,528	18,528	33,112	4.48			4.48	147,371	147,371
Tama.....	365	45.60			45.60	16,643	16,643	58,789	4.50			4.50	263,284	263,284
Taylor.....	514	43.00			43.00	22,455	22,455	41,743	4.00			4.00	180,273	180,273
Union.....	292	39.00			39.00	11,402	11,402	21,108	4.35			4.35	92,995	92,995
Van Buren.....	249	38.24			38.24	9,522	9,522	16,558	4.46			4.46	73,788	73,788
Wapello.....	456	30.40	18		35.87	13,862	16,357	22,534	4.78			4.78	107,731	107,731
Warren.....	562	40.36			40.36	22,681	22,681	37,326	4.81			4.81	179,764	179,764
Washington.....	605	49.00			49.00	30,159	30,159	52,687	4.80			4.80	255,770	255,770
Wayne.....	675	38.56			38.56	26,029	26,029	26,654	4.46			4.46	118,892	118,892
Webster.....	351	40.00			40.00	14,005	14,005	31,504	5.00			5.00	158,430	158,430
Winnebago.....	95	29.63	21		35.85	2,815	3,406	14,332	4.32			4.32	61,920	61,920
Winneshiek.....	38	33.57			33.57	1,276	1,276	52,269	4.30			4.30	224,976	224,976
Woodbury.....	738	40.00			40.00	29,520	29,520	46,189	4.00			4.00	184,756	184,756
Worth.....	36	33.00			33.00	1,202	1,202	12,148	4.00			4.00	49,609	49,609
Wright.....	240	32.00	12		36.04	7,723	8,649	29,481	3.60	33%		4.59	101,451	135,268
Total.....	39,268					\$1,594,125	\$1,611,472	3,517,366					\$15,639,418	\$15,721,460

COUNTIES.	SHEEP OVER 6 MONTHS OLD.						Reported and adjusted actual value of person's property other than live stock.	Reported actual value of live stock.	Adjusted actual value of live stock.	Reported actual value of person's property.	Adjusted actual value of person's property.	Reported taxable value of person's property.	Adjusted taxable value of person's property.
	Number.	Average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Actual value.							
Adair.....	12,574	\$3.21			\$3.21	40,317	873,404	1,451,956	1,502,459	2,325,360	2,375,873	581,340	593,968
Adams.....	12,742	3.00			3.00	39,553	481,854	1,342,454	1,335,338	1,824,308	1,817,192	456,077	454,298
Allamakee.....	3,228	3.54			3.54	11,491	1,504,076	962,561	978,688	2,466,637	2,482,764	616,659	620,691
Appanoose.....	6,484	3.06			3.06	19,797	1,562,557	1,177,991	1,193,747	2,740,543	2,756,304	685,137	689,076
Audubon.....	4,846	3.00			3.00	15,354	990,152	1,183,355	1,137,306	2,173,507	2,127,454	543,376	531,865
Benton.....	3,379	4.00			4.00	13,799	2,889,676	1,920,200	1,922,763	4,809,876	4,812,439	1,202,469	1,203,110
Black Hawk.....	3,749	3.79			3.79	14,240	4,772,340	1,875,652	1,914,796	6,617,992	6,687,100	1,661,998	1,671,777
Boone.....	2,827	3.00			3.00	9,864	2,186,328	1,385,290	1,407,796	3,571,618	3,594,124	893,905	898,531
Bremer.....	1,854	3.65			3.65	6,770	1,732,119	1,199,909	1,223,722	2,932,028	2,955,841	733,007	738,960
Buchanan.....	4,758	4.00			4.00	18,520	2,246,964	1,583,316	1,599,135	3,830,280	3,846,099	957,570	961,525
Buena Vista.....	5,482	2.70	11		2.82	14,837	1,073,918	1,502,149	1,511,246	2,576,037	2,585,164	644,017	646,291
Butler.....	3,982	4.00			4.00	15,220	1,753,916	1,495,452	1,466,494	3,249,368	3,220,410	812,342	805,103
Calhoun.....	4,230	3.13			3.13	13,240	1,004,010	1,206,375	1,240,492	2,210,345	2,244,502	552,596	551,125
Carroll.....	1,418	3.40			3.40	4,824	1,095,606	1,313,026	1,361,171	2,408,632	2,456,777	602,158	614,191
Cass.....	10,317	4.59			4.59	47,384	1,770,401	1,927,274	1,871,427	3,997,675	3,641,824	924,419	910,457
Cedar.....	12,847	3.95			3.95	50,732	2,729,165	1,920,271	1,916,518	4,619,416	4,635,683	1,162,359	1,158,921
Cerro Gordo.....	9,757	3.43			3.43	33,523	1,693,618	1,224,363	1,235,166	2,917,981	2,928,784	729,495	732,196
Cherokee.....	2,202	3.60			3.60	7,502	1,277,571	1,843,649	1,751,373	3,121,220	3,028,944	780,305	757,236
Chickasaw.....	3,150	3.25			3.25	10,258	1,410,043	974,645	1,054,259	2,384,698	2,461,299	596,172	616,075
Clarke.....	6,037	3.57			3.57	23,394	868,550	1,110,673	1,110,673	1,979,223	1,919,223	494,806	494,806
Clay.....	7,673	3.57			3.57	27,378	741,232	1,105,649	1,133,859	1,846,881	1,875,091	481,721	468,773
Clayton.....	7,663	3.39			3.39	26,037	3,136,225	1,585,972	1,621,242	4,712,197	4,747,467	1,178,049	1,186,867
Clinton.....	2,321	3.79			3.79	8,808	5,131,504	2,301,760	2,296,841	7,436,234	7,431,345	1,859,666	1,857,536
Crawford.....	7,671	3.96			3.96	30,408	1,197,957	2,148,985	2,158,587	3,345,942	3,356,544	836,736	839,136
Dallas.....	4,570	2.98			2.98	13,622	1,207,935	1,109,548	1,129,275	2,317,483	2,334,210	579,371	583,592
Davis.....	28,296	3.01			3.01	85,266	2,070,087	1,668,215	1,686,676	3,738,302	3,756,763	934,576	939,191
Decatur.....	12,334	3.50			3.50	43,110	1,087,400	1,309,425	1,309,425	2,396,125	2,396,825	599,206	599,206
Delaware.....	4,648	3.92			3.92	18,236	1,726,024	1,616,192	1,644,477	3,342,216	3,370,501	835,551	842,625
Des Moines.....	3,226	3.37			3.37	10,877	5,135,665	1,090,886	1,087,897	6,226,051	6,232,562	1,556,513	1,555,890
Dickinson.....	9,181	2.97			2.97	27,322	569,220	542,080	535,281	1,111,300	1,104,481	277,825	276,120
Dubuque.....	4,643	3.51			3.51	16,332	9,420,506	1,448,151	1,513,997	10,888,657	10,934,503	2,717,164	2,733,626
Emmet.....	4,983	3.99			3.99	19,913	515,376	574,968	578,279	1,090,344	1,093,655	272,586	273,414
Fayette.....	5,724	3.58			3.58	20,508	2,318,770	1,891,938	1,830,551	4,210,708	4,149,321	1,052,677	1,037,330
Floyd.....	6,703	3.92			3.92	26,310	1,987,122	1,181,590	1,164,897	3,168,712	3,152,019	792,178	788,005
Franklin.....	7,845	3.48			3.48	27,316	892,804	1,469,600	1,384,229	2,362,404	2,277,033	590,601	569,258
Fremont.....	2,704	3.14			3.14	8,481	2,141,394	1,286,173	1,348,471	3,427,567	3,489,865	856,892	872,460
Greene.....	2,927	3.86			3.86	11,312	1,361,177	1,488,455	1,418,157	2,849,632	2,779,334	712,408	694,838
Grundy.....	12,499	3.07			3.07	38,907	1,394,749	1,668,901	1,704,222	3,063,650	3,098,971	765,912	774,743
Guthrie.....	8,454	3.40			3.40	28,821	1,391,052	1,427,792	1,368,954	2,818,814	2,758,006	704,711	689,502
Hamilton.....	2,881	3.70			3.70	10,639	1,543,798	1,288,953	1,323,216	2,812,751	2,867,014	703,188	716,751
Hancock.....	1,890	3.56			3.56	6,730	699,890	831,698	842,951	1,581,528	1,542,781	381,882	385,695
Hardin.....	11,732	3.61			3.61	42,319	2,207,013	1,331,983	1,409,006	3,538,996	3,616,019	881,749	904,005
Harrison.....	1,680	2.85			2.85	4,747	2,125,998	1,755,556	1,757,510	3,881,554	3,883,508	970,389	970,877
Henry.....	16,166	4.06			4.06	65,664	2,342,965	1,374,375	1,386,818	3,717,340	3,679,783	929,335	919,946
Howard.....	5,384	3.68			3.68	19,840	1,153,359	877,171	877,548	2,030,530	2,030,907	507,633	507,727
Humboldt.....	3,244	4.00			4.00	12,228	1,171,989	1,030,273	939,060	2,202,252	2,111,049	550,563	527,762
Ida.....	1,282	2.00	50		3.91	3,338	868,665	1,396,296	1,430,248	2,261,961	2,298,913	566,240	574,728
Iowa.....	18,088	2.44	23		3.02	44,463	2,178,271	1,564,369	1,592,128	3,742,640	3,770,399	935,690	942,600
Jackson.....	4,147	3.90			3.90	16,165	2,862,650	1,548,550	1,544,381	4,411,200	4,407,031	1,102,800	1,101,758
Jasper.....	12,566	4.34			4.34	55,625	3,226,029	2,446,129	2,280,293	5,672,158	5,506,322	1,418,039	1,378,581
Jefferson.....	11,678	3.66			3.66	42,829	1,852,345	1,210,547	1,216,093	3,063,892	3,069,458	765,973	767,359
Johnson.....	11,667	4.47			4.47	52,065	3,380,260	2,073,523	1,991,146	5,403,783	5,321,406	1,350,946	1,330,352
Jones.....	3,489	4.10			4.10	15,686	2,650,078	2,044,947	2,013,814	4,065,025	4,063,892	1,174,756	1,165,973
Keokuk.....	7,550	3.00			3.00	25,429	2,963,403	1,714,336	1,746,159	4,677,739	4,709,562	1,169,435	1,177,390
Kossuth.....	3,823	3.83			3.83	14,659	1,430,213	1,487,224	1,544,421	2,917,437	2,974,634	729,359	743,659
Lee.....	15,318	3.43			3.43	52,570	4,276,725	1,030,131	1,060,777	5,306,859	5,337,502	1,326,715	1,334,375
Linn.....	6,781	4.00			4.00	29,534	5,482,193	2,260,786	2,197,331	7,742,979	7,679,524	1,935,745	1,919,881
Louisa.....	3,419	3.00			3.00	11,618	1,184,550	1,050,702	1,022,503	2,235,252	2,207,053	558,813	551,763
Lucas.....	19,276	3.57			3.57	68,917	889,341	1,145,316	1,139,921	2,034,657	2,029,232	508,664	507,315
Lyon.....	2,563	3.61			3.61	9,345	734,510	751,297	821,626	1,485,807	1,556,136	371,452	389,031
Madison.....	8,949	3.82			3.82	34,256	1,301,008	1,567,700	1,527,693	2,868,708	2,828,701	717,177	707,175
Mahaska.....	17,542	3.70			3.70	65,020	2,927,704	1,744,721	1,741,234	4,672,425	4,668,938	1,168,106	1,167,235
Marion.....	14,393	3.44			3.44	49,412	2,887,431	1,582,634	1,591,188	4,470,065	4,478,619	1,117,516	1,119,655
Marshall.....	39,872	2.50	20		3.00	99,800	2,476,776	1,799,724	1				

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BIENNIAL REPORT OF THE

COUNTIES.	SHEEP OVER 6 MONTHS OLD.													
	Number.	Average value.	Increase, per cent.	Decrease, per cent.	Adjusted average value.	Actual value.	Adjusted actual value.	Reported and adjusted actual value of person's property other than live stock.	Reported actual value of live stock.	Adjusted actual value of live stock.	Reported actual value of person's property.	Adjusted actual value of person's property.	Reported taxable value of person's property.	Adjusted taxable value of person's property.
Tama.....	9,086	\$1.50	...	...	\$3.50	82,371	32,371	2,105,322	2,263,861	2,216,844	4,369,183	4,322,166	\$1,092,296	\$1,080,543
Taylor.....	7,714	3.50	...	...	3.50	26,540	26,540	1,346,233	1,320,841	1,434,552	2,687,074	2,780,785	666,769	695,198
Union.....	7,952	3.92	...	...	3.92	31,241	31,241	1,163,713	1,161,725	1,164,725	2,328,438	2,328,438	582,109	582,109
Van Buren.....	37,837	3.49	...	...	3.49	131,651	131,651	1,591,625	1,138,480	1,120,275	2,730,105	2,711,900	682,526	677,975
Wapello.....	11,755	2.74	9	...	2.99	32,277	35,181	2,878,562	849,602	920,673	3,728,164	3,709,235	932,041	949,800
Warren.....	7,323	3.58	...	...	3.58	26,233	26,233	1,953,823	1,746,877	1,717,883	3,699,700	3,670,706	924,925	917,677
Washington.....	4,808	3.50	...	...	3.50	17,514	17,514	3,285,407	1,830,297	1,790,849	5,115,704	5,076,256	1,278,926	1,269,064
Wayne.....	7,801	2.43	23	...	2.69	18,994	23,362	1,963,484	1,400,636	1,518,721	3,364,124	3,482,209	841,031	870,552
Webster.....	2,175	4.00	...	...	4.00	8,695	8,695	2,309,239	1,461,646	1,481,389	3,770,885	3,790,628	912,721	947,637
Winnebago.....	2,395	3.15	...	...	3.15	7,557	7,557	748,339	626,573	658,685	1,374,912	1,407,024	343,728	351,758
Winneshiek.....	5,859	3.69	...	...	3.69	21,668	21,668	2,211,532	1,542,764	1,530,668	3,754,296	3,742,200	938,574	935,550
Woodbury.....	3,289	4.00	...	...	4.00	13,156	13,156	5,117,922	2,192,305	2,262,724	7,310,227	7,380,646	1,827,557	1,845,161
Worth.....	5,000	4.00	...	...	4.00	18,451	18,451	837,885	757,576	797,094	1,585,461	1,634,979	398,845	408,745
Wright.....	3,381	2.00	50	...	2.81	6,353	9,529	1,182,293	1,010,005	1,048,604	2,192,208	2,230,807	548,052	557,702
Total.....	778,531	.....	.....	.....	.....	\$2,608,600	\$2,694,077	\$216,905,047	\$143,988,006	\$144,290,970	\$360,893,053	\$361,196,017	\$90,223,263	\$90,299,004

STATEMENT No. 47.

Showing the reported assessment of lands and town lots, the equalized assessment of lands and lots, the assessment of personal and railroad property, together with the total equalized assessment of the state for a period of thirty years.

YEAR.	Reported assessment of lands.	Reported assessment of town lots.	Reported assessment of lands and town lots.	Equalized assessment of lands and town lots.	Assessment of personal property.	Assessment of railroad property.	Assessment of telegraph and telephone companies.	Total equalized assessment of state.
1870.....	\$ 181,881,973	40,272,055	\$ 222,154,008	222,561,061	71,971,191	...	...	294,532,252
1871.....	213,440,401	45,224,943	258,665,344	273,836,469	75,201,885	...	...	349,038,354
1872.....	213,440,401	45,224,943	258,665,344	273,836,469	73,800,076	18,359,661	...	366,076,206
1873.....	217,907,148	47,642,585	265,549,733	278,586,019	71,683,367	18,855,526	...	369,124,912
1874.....	217,907,148	47,642,585	265,549,733	278,586,019	74,030,734	21,724,081	...	374,340,834
1875.....	228,413,607	48,833,740	277,247,347	294,313,368	79,032,896	22,076,876	...	395,423,140
1876.....	228,413,607	48,833,740	277,247,347	294,313,368	84,288,071	22,662,939	...	401,264,378
1877.....	239,215,198	52,375,650	291,590,848	302,277,661	79,971,680	22,420,703	...	404,670,044
1878.....	239,215,198	52,375,650	291,590,848	302,277,661	77,485,822	21,622,023	102,640	401,488,149
1879.....	245,870,293	54,384,461	300,254,754	303,381,498	79,618,995	22,540,904	...	405,654,015
1880.....	245,870,293	54,384,461	300,254,754	303,381,498	82,648,655	23,616,161	152,706	409,819,020
1881.....	241,986,396	55,524,683	297,492,079	303,870,405	89,327,400	25,904,423	213,472	419,316,200
1882.....	241,986,396	55,523,683	297,492,079	303,870,905	94,136,476	26,021,376	252,795	426,281,552
1883.....	267,582,087	65,689,954	333,272,041	336,323,084	98,809,203	28,662,179	260,667	461,105,133
1884.....	267,582,087	65,689,954	333,272,041	336,323,084	97,653,463	30,181,031	351,058	464,508,636
1885.....	277,370,864	71,892,514	349,263,378	353,614,837	103,372,905	31,672,336	293,048	488,953,127
1886.....	277,370,864	71,892,514	349,263,378	353,614,837	101,654,942	33,828,788	441,693	489,540,460
1887.....	271,768,734	77,445,043	349,213,777	359,982,046	101,605,098	38,722,761	580,654	500,950,589
1888.....	271,768,734	77,445,043	349,213,777	359,982,046	100,794,562	43,538,501	591,731	504,901,880
1889.....	272,857,509	85,755,427	358,612,936	374,753,112	103,564,136	43,591,410	658,819	522,567,477
1890.....	272,857,509	85,755,427	358,612,936	374,753,112	103,543,264	42,902,608	663,874	523,861,858
1891.....	274,477,685	96,744,226	371,221,911	376,181,276	109,715,691	44,798,174	673,385	531,368,526
1892.....	274,477,685	96,744,226	371,221,911	376,181,276	112,882,577	44,924,456	673,446	534,561,755
1893.....	293,230,205	103,922,048	397,152,253	408,053,626	112,816,334	44,987,839	672,172	566,529,971
1894.....	293,230,205	103,922,048	397,152,253	408,053,626	106,865,954	45,063,782	659,984	560,643,346
1895.....	302,689,731	103,227,185	405,916,916	413,970,588	100,493,479	44,521,225	645,532	559,650,824
1896.....	302,689,731	103,227,185	405,916,916	413,970,588	96,775,721	44,532,125	706,115	555,984,549
1897.....	303,330,148	103,072,225	406,402,373	414,223,421	95,509,523	44,494,024	834,306	555,061,274
1898.....	303,330,148	103,072,225	406,402,373	411,556,521	88,084,467	44,606,794	931,938	545,179,720
1899.....	299,164,648	92,780,341	391,944,989	391,618,831	90,299,004	44,738,070	1,028,845	527,682,750

NOTE—Telegraph and telephone companies are assessed by the executive council by virtue of Sec. 1330 and 1331 of the Code, and their taxes are all paid into the state treasury direct, the levy being 3½ per cent, that being the average rate of taxation in the state for all purposes.

AUDITOR OF STATE.

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STATEMENT No. 48.

Showing the number of live stock, the assessed and total value of the same, for a period of thirty years.

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BIENNIAL REPORT OF THE

YEAR.	Number of cattle.	Value of cattle.	Number of horses.	Value of horses.	Number of mules.	Value of mules.	Number of sheep.	Value of sheep.	Number of swine over six months.	Value of swine.	Total value for each year.
1870.	867,904	\$11,170,564	449,328	\$19,172,050	44,636	\$1,719,873	860,717	\$339,872	689,382	\$2,133,000	\$34,735,361
1871.	959,600	12,832,840	498,930	19,944,269	30,234	1,518,159	557,161	378,741	1,08,671	2,583,681	36,257,690
1872.	1,065,863	11,827,827	513,486	19,041,091	32,555	1,464,194	516,160	515,551	1,244,085	2,521,595	35,371,853
1873.	1,178,013	12,931,807	551,052	18,936,037	32,010	1,357,478	523,089	573,438	1,460,784	2,723,586	36,521,346
1874.	1,322,102	14,598,453	558,820	19,754,401	33,369	1,392,824	470,309	510,073	1,299,302	2,600,756	38,856,507
1875.	1,436,459	15,858,884	593,972	19,816,125	36,673	1,495,225	396,467	482,208	1,380,914	3,276,342	40,922,784
1876.	1,508,813	16,448,016	638,600	20,705,572	41,172	1,669,015	373,616	4,5921	1,363,129	3,587,242	42,828,766
1877.	1,452,546	14,898,841	659,385	20,100,263	42,887	1,670,154	318,439	315,827	1,654,708	3,899,301	40,914,386
1878.	1,461,256	14,757,563	618,790	20,329,705	44,489	1,634,913	288,228	290,520	2,250,300	4,404,750	41,417,451
1879.	1,528,109	15,589,568	673,055	19,671,807	42,662	1,583,199	301,752	53,905	2,343,220	3,475,233	40,650,682
1880.	1,757,688	18,426,852	691,805	20,290,490	43,182	1,581,336	349,359	457,967	2,460,393	4,727,642	45,481,287
1881.	1,962,992	20,650,855	706,646	21,058,830	43,634	1,596,373	436,531	546,993	2,229,402	4,479,860	48,372,911
1882.	2,106,852	21,996,899	742,321	22,653,463	45,867	1,719,661	438,407	562,712	2,069,847	4,213,137	51,145,872
1883.	2,157,745	22,882,204	779,697	23,594,601	45,838	1,702,132	401,439	479,237	1,895,044	4,074,265	52,732,439
1884.	2,080,261	21,536,355	777,152	24,089,838	43,173	1,648,164	359,674	422,582	1,846,540	3,643,149	51,300,888
1885.	2,210,574	24,193,391	797,152	25,157,209	42,683	1,539,792	355,919	385,871	2,478,361	4,740,548	56,016,801
1886.	2,460,505	25,003,742	820,933	24,766,628	42,324	1,461,939	310,005	508,969	2,248,071	3,542,434	55,101,712
1887.	2,741,875	24,760,934	859,815	24,960,162	41,255	1,374,804	271,235	277,489	1,825,353	2,852,530	54,234,919
1888.	2,909,087	23,428,697	907,410	25,709,710	41,207	1,328,921	214,453	243,166	1,934,143	3,563,846	54,274,340
1889.	3,110,936	23,970,341	966,455	26,879,110	41,134	1,274,476	256,166	272,659	2,237,359	4,601,694	57,001,280
1890.	3,141,445	22,342,478	1,032,436	27,324,838	41,521	1,195,696	280,050	331,184	2,850,046	4,699,891	55,894,089
1891.	3,209,005	21,645,501	1,096,681	28,104,907	39,154	1,075,328	353,600	470,947	3,253,251	4,912,655	56,209,338
1892.	3,185,064	21,366,815	1,168,483	28,160,334	38,010	975,880	373,854	490,076	2,719,997	4,208,329	55,207,434
1893.	2,852,375	19,925,539	1,212,750	26,285,029	35,895	856,012	436,367	595,202	2,209,794	4,721,201	52,384,983
1894.	2,667,624	19,757,164	1,241,769	21,148,271	36,634	693,888	421,474	416,295	2,657,632	5,373,152	46,982,240
1895.	3,273,525	16,223,558	1,205,437	16,372,989	35,904	555,071	345,067	305,248	2,895,316	4,766,315	38,228,141
1896.	2,262,987	17,313,372	1,202,194	15,290,854	38,350	544,404	3,8494	300,816	2,855,708	4,726,709	38,176,155
1897.	2,334,462	18,993,927	1,137,009	13,434,649	38,843	504,105	343,077	332,828	2,895,277	4,542,937	37,808,446
1898.	2,721,548	18,694,803	1,115,546	9,968,793	41,492	389,390	558,305	478,703	3,235,512	3,851,827	33,383,516
1899.	3,004,892	20,912,050	1,061,733	10,153,935	39,268	402,868	778,531	673,519	3,517,366	3,930,370	36,072,742

STATEMENT No. 48—CONTINUED.

Average values derived from the foregoing.

YEAR.	Cattle.	Horses.	Mules.	Sheep.	Swine.
1870.	\$12.87	\$12.67	\$38.53	\$.63	\$ 3.09
1871.	13.37	39.97	50.18	.68	2.56
1872.	11.10	35.04	45.01	1.00	2.03
1873.	10.98	34.33	42.41	1.09	1.86
1874.	11.04	35.35	41.80	1.08	2.00
1875.	11.04	34.35	40.77	1.22	2.37
1876.	10.90	32.42	40.54	1.11	2.63
1877.	10.26	30.48	38.94	1.09	2.30
1878.	10.90	29.95	36.75	1.01	1.91
1879.	10.20	29.23	37.11	1.10	1.50
1880.	10.48	29.33	36.62	1.30	1.92
1881.	10.52	29.80	36.59	1.25	2.02
1882.	10.44	30.52	37.47	1.28	2.08
1883.	10.60	30.06	37.14	1.19	2.15
1884.	10.41	31.00	37.25	1.17	1.97
1885.	10.97	31.56	36.07	1.08	1.71
1886.	10.16	30.18	34.51	.99	1.58
1887.	9.03	29.04	33.32	1.02	1.56
1888.	8.05	29.33	32.24	.99	1.84
1889.	7.70	27.81	30.98	1.06	2.06
1890.	7.11	26.46	28.80	1.18	1.64
1891.	6.74	25.61	27.46	1.33	1.39
1892.	6.70	24.10	25.67	1.35	1.55
1893.	6.99	21.67	23.85	1.56	2.14
1894.	7.25	17.03	18.93	.99	2.02
1895.	4.96	13.58	15.43	.88	1.65
1896.	7.65	12.72	14.19	.94	1.66
1897.	8.13	11.81	12.97	.97	1.56
1898.	6.87	8.94	9.39	.88	1.19
1899.	6.96	9.56	10.26	.87	1.12

AUDITOR OF STATE.

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State tax.	Special uni- versity tax.	County tax.	County school tax.	District school tax.	Insane tax.	Corporation tax.	Special tax.	Total taxes.
\$ 11,121.94	\$ 397.21	\$ 38,443.10	\$ 3,972.13	\$ 50,951.34	\$ 3,972.12	\$ 6,370.35	\$ 9,977.44	\$ 135,905.63
9,083.12	324.39	32,880.13	3,243.97	37,708.28	1,621.98	4,906.10	10,577.38	130,845.35
10,324.51	368.70	44,794.94	3,687.04	41,796.46	5,489.97	5,489.97	3,264.46	110,822.28
13,665.75	487.71	60,601.02	4,877.05	75,945.40	5,892.47	10,514.09	9,709.22	151,692.78
9,063.48	353.01	34,494.70	3,132.14	42,008.26	3,132.23	3,581.00	10,174.29	104,909.25
23,215.45	829.12	57,161.39	8,291.24	78,517.03	14,095.10	12,017.98	13,072.91	207,230.22
22,306.70	796.58	46,503.11	7,946.68	104,257.40	3,988.34	62,202.44	4,583.74	232,714.99
15,251.12	544.68	53,943.47	5,410.00	75,023.67	7,514.06	24,688.03	7,179.78	192,634.77
12,076.59	477.77	36,710.10	4,772.89	36,911.22	1,896.46	3,389.48	1,389.48	88,501.03
17,026.32	608.13	47,064.93	6,080.96	62,623.77	4,236.58	13,033.43	9,602.77	161,228.80
10,318.47	369.62	39,850.11	3,695.89	66,240.89	3,695.89	9,044.14	6,994.36	140,230.37
13,340.60	476.45	42,674.71	4,764.50	63,436.47	3,573.38	6,688.79	7,913.65	143,698.55
11,188.71	399.61	45,707.39	3,995.96	60,096.25	4,794.48	13,082.74	13,341.81	152,567.45
12,512.28	446.87	42,894.79	4,468.25	68,555.05	4,438.35	7,150.22	2,205.68	142,731.40
15,828.54	565.30	56,476.29	5,653.04	75,225.29	5,653.04	10,127.25	11,539.50	181,097.23
19,030.80	679.65	47,129.04	6,796.63	60,746.30	3,398.30	5,748.45	5,566.07	152,138.98
13,662.41	487.97	50,535.28	4,879.42	66,973.34	3,693.06	11,973.99	40,190.91	206,115.32
22,015.06	431.30	51,234.53	4,313.03	66,726.82	1,725.28	16,254.53	7,603.26	182,275.05
9,408.41	336.02	42,550.59	3,360.04	45,677.18	3,360.04	3,190.37	4,169.45	112,013.10
9,510.57	339.66	42,063.74	3,395.45	32,109.45	1,098.24	5,539.88	1,879.16	96,067.15
7,172.73	256.17	32,538.65	2,562.51	35,094.09	3,817.99	12,785.91	3,239.13	117,016.88
16,072.11	574.07	44,587.15	5,740.09	60,330.06	13,776.17	9,291.80	7,503.75	160,315.13
26,015.06	930.56	93,965.59	9,305.59	123,968.41	17,110.07	70,388.46	18,908.27	303,012.61
14,916.86	532.74	55,402.09	5,327.22	72,885.10	3,728.64	7,283.24	8,439.89	108,575.83
17,744.14	633.36	56,318.00	6,333.22	61,509.61	6,333.22	12,619.34	1,879.16	161,520.89
11,553.95	418.74	48,111.74	4,187.42	30,123.34	3,544.06	3,712.77	1,419.53	96,867.71
10,185.01	363.75	38,346.23	3,637.58	41,205.33	2,910.05	3,351.17	6,651.04	108,950.10
14,158.53	506.24	46,516.29	5,055.84	52,979.72	3,539.47	9,531.70	4,172.45	138,799.94
23,424.52	836.94	46,777.22	8,369.47	110,011.31	8,369.47	140,170.05	3,211.49	245,186.47
5,101.59	182.29	35,989.97	1,822.00	30,804.10	1,822.00	8,808.48	6,609.73	86,587.87
88,503.63	1,373.35	117,912.64	13,753.54	144,580.53	33,587.22	142,836.78	6,065.22	305,222.93
6,267.47	186.69	26,826.64	1,866.95	44,836.52	1,866.95	7,756.52	3,641.17	92,208.91
16,445.17	587.33	49,245.26	5,873.29	66,540.29	5,873.29	9,212.08	13,462.91	167,239.62
11,938.02	426.38	41,009.78	4,263.78	56,851.59	4,263.78	13,913.81	1,169.16	133,267.24

11,429.43	408.10	49,503.82	4,082.00	49,115.15	2,449.20	5,174.27	9,729.43	131,891.40
12,970.88	490.71	39,042.23	4,095.43	57,814.22	5,039.29	7,022.79	8,420.69	130,296.95
14,109.77	603.92	57,534.04	5,039.29	55,446.63	2,802.42	4,467.49	1,419.53	135,672.76
11,201.91	400.06	30,416.01	4,000.06	40,605.06	3,434.75	10,688.70	12,179.88	103,533.73
13,739.36	490.68	49,724.73	4,908.93	57,421.23	4,867.29	10,788.70	17,872.82	132,586.21
13,628.42	486.73	45,926.94	4,867.29	60,102.76	4,867.29	10,434.52	17,872.82	161,141.77
8,032.02	298.59	33,493.74	2,575.04	60,335.71	4,021.08	4,280.91	16,670.17	129,995.16
13,696.05	496.27	48,007.60	6,280.69	65,453.70	.....	19,827.00	7,380.27	161,331.58
16,043.09	572.96	54,971.08	5,729.47	77,119.89	8,594.91	9,188.29	14,560.40	196,088.69
15,944.37	569.45	55,620.52	5,694.40	43,193.91	2,847.20	16,609.59	4,029.96	134,406.42
9,547.90	340.99	36,507.70	3,409.98	46,834.72	5,114.94	5,812.83	6,064.62	107,693.62
9,048.19	319.15	25,045.76	3,231.50	44,652.92	3,231.50	6,510.83	5,694.79	99,758.64
9,948.73	338.88	29,853.19	3,338.82	46,078.64	3,004.95	6,080.47	6,141.50	107,222.29
14,279.45	509.98	40,337.08	5,069.81	55,987.23	6,119.77	5,194.50	8,858.50	128,386.32
15,056.97	537.72	56,688.85	5,377.14	66,621.87	.....	18,227.45	4,671.46	167,080.46
22,290.89	705.04	58,893.61	7,950.15	79,215.87	7,950.15	20,324.11	8,336.45	206,526.07
14,307.28	434.29	47,180.20	5,142.04	33,688.03	5,142.04	15,628.67	11,364.22	135,028.97
24,808.43	886.05	66,088.52	6,608.92	79,636.11	3,543.97	48,576.69	137.52	232,327.36
18,000.10	643.93	48,106.07	6,439.32	63,403.21	4,507.32	11,942.83	5,563.22	157,636.80
20,657.30	737.76	39,950.91	7,376.89	57,144.97	7,381.17	11,775.46	2,222.66	140,044.12
16,060.56	660.37	50,495.15	5,665.85	65,388.54	3,369.83	13,919.44	11,607.90	194,718.34
27,664.34	988.01	67,530.62	9,880.12	89,898.24	9,880.12	111,841.55	41,829.88	359,413.25
35,058.35	1,252.08	78,291.62	12,520.83	165,002.49	3,130.21	159,210.77	23,559.22	477,935.57
10,895.02	380.11	36,705.29	3,891.07	36,311.65	2,918.30	6,860.33	3,019.03	100,987.60
10,485.76	374.49	43,430.80	3,744.91	32,570.45	4,681.14	14,788.05	4,422.52	114,698.02
9,694.97	343.74	38,499.47	3,437.49	79,786.40	7,216.67	7,216.67	7,499.67	148,008.66
12,113.30	432.62	48,718.29	4,326.18	44,096.48	6,489.27	6,511.02	474.69	123,762.15
20,641.17	737.18	79,415.73	7,371.87	84,972.13	3,690.95	37,476.88	8,098.56	242,403.87
18,163.61	648.70	59,637.10	6,487.00	53,359.54	5,838.80	10,731.72	15,912.97	117,278.94
20,161.52	730.15	65,467.44	7,201.43	103,453.07	7,201.40	96,861.35	4,297.00	225,601.91
12,768.89	456.03	44,570.41	4,560.32	67,198.01	5,473.38	.....	16,989.48	140,015.62
9,792.17	349.73	37,099.72	3,497.28	48,405.26	2,797.81	7,290.10	1,131.14	110,223.19
10,683.79	381.56	42,842.79	3,815.64	56,810.60	3,082.51	4,567.29	10,308.11	131,032.29
10,106.63	350.33	39,633.43	3,501.54	50,505.38	2,905.23	10,349.44	4,571.46	98,509.90
14,131.86	504.70	51,533.39	5,047.32	60,895.37	2,523.71	16,197.33	4,749.69	150,803.88
21,844.52	780.16	60,294.57	7,801.61	78,340.90	.....	98,531.49	73,238.62	341,791.87
10,665.15	380.90	38,470.70	3,808.95	60,017.76	3,808.96	4,709.77	11,721.36	128,583.57
13,083.21	430.83	19,185.75	1,908.35	36,989.44	3,969.29	1,533.47	4,491.71	67,431.54
18,042.55	644.39	57,697.81	6,447.92	55,473.53	10,317.75	19,849.20	9,623.61	188,451.74
8,033.83	286.90	26,657.04	2,869.18	55,934.59	2,869.18	3,008.36	8,285.13	117,794.23
17,748.68	633.84	67,059.99	6,328.82	84,011.59	4,437.14	19,094.47	67.65	200,282.82
9,494.88	335.24	38,643.83	3,352.46	54,476.38	3,352.46	4,216.19	8,478.12	121,629.17
64,494.58	2,362.38	128,801.45	2,362.38	174,659.40	470,632.97	470,632.97	1,045,776.75	1,045,776.75
36,434.73	1,301.21	123,613.89	13,012.44	174,989.62	16,265.43	135,867.36	42,085.99	645,570.70
16,270.95	581.08	44,236.22	5,811.05	71,484.62	2,324.40	29,544.45	2,814.77	164,067.17
10,401.50	371.90	37,061.26	3,714.62	51,773.90	2,228.69	4,713.92	6,638.37	116,904.16

	State tax.	Special uni- versity tax.	County tax.	County school tax.	District school tax.	Insane tax.	Corporation tax.	Special tax.	Total taxes.
.....	\$ 16,058.37	\$ 573.52	\$ 49,518.94	\$ 5,735.15	\$ 60,892.13	\$ 5,735.15	\$ 19,002.41	\$ 1,300.34	\$ 158,716.01
.....	20,454.98	780.54	50,620.64	7,253.29	72,436.60	8,641.69	13,590.64	15,558.76	193,607.14
.....	12,612.01	450.43	43,178.03	4,804.29	56,416.80	2,332.19	6,571.45	8,475.40	134,458.60
.....	11,610.44	414.65	53,057.00	4,146.56	62,435.00	4,146.56	28,784.10	70.53	165,164.88
.....	13,632.90	493.98	47,989.56	4,329.60	59,804.72	5,795.32	6,693.83	1,063.73	130,309.33
.....	24,184.15	526.93	55,587.12	8,269.32	103,721.22	8,269.32	75,508.04	10,195.62	383,477.83
.....	14,829.00	526.64	55,463.12	5,396.30	49,802.04	6,620.54	9,557.07	5,334.94	147,413.64
.....	19,891.47	710.41	52,998.92	7,103.64	54,954.29	.....	17,609.47	9,138.64	162,396.84
.....	11,995.82	428.43	40,172.06	4,284.22	39,040.78	.....	6,818.95	5,496.88	108,227.13
.....	15,216.53	650.59	74,523.37	5,065.91	84,465.08	13,011.81	71,240.86	.....	298,613.15
.....	8,777.00	306.32	25,568.66	2,063.24	42,412.47	.....	4,586.34	4,102.26	84,716.37
.....	16,064.43	573.73	53,590.19	5,738.47	53,691.92	5,164.62	6,809.69	3,306.38	144,945.31
.....	20,473.16	1,050.22	116,672.87	10,525.67	145,530.34	10,525.83	162,759.00	180,234.60	656,761.69
.....	6,119.97	218.57	25,794.37	2,184.82	25,926.05	1,092.38	4,491.99	774.43	66,002.58
.....	10,341.68	369.35	33,610.48	3,693.46	67,950.46	3,693.46	8,041.35	24,417.08	152,117.32
.....	\$ 1,535,093.55	\$ 54,820.15	\$ 5,137,030.92	\$ 540,405.46	\$ 6,739,935.42	\$ 450,348.46	\$ 2,878,465.21	\$ 1,008,955.62	\$ 18,353,994.81

the corporation taxes shown in the counties of Dubuque, Lee, Linn and Scott include the taxes levied by the cities of Dubuque, Keokuk and Davenport, which were reported by the city officials to this office by request; they being organized under special charters, taxes independently of the county treasurer, and do not certify to the county auditor. The taxes of the telephone companies, \$5,682, not reported by the county above the taxes of the telegraph companies, \$15,907.44, and the taxes of the telephone companies, \$5,682, not reported by the county have a grand total of \$18,005,519.11.

STATEMENT No. 50.

state and local taxes in the several counties for the year 1898, as reported to this office by the several county auditors, in compliance with section 1388 of the code.

COUNTIES.	State tax.	Special uni- versity tax.	County tax.	County school tax.	District school tax.	Insane tax.	Corporation tax.	Special tax.	Total taxes.
.....	\$ 12,030.20	\$ 375.63	\$ 34,875.16	\$ 3,756.81	\$ 51,100.02	\$ 3,756.81	\$ 6,173.63	\$ 9,334.46	\$ 121,432.62
.....	10,211.37	319.12	34,180.91	3,101.21	40,704.60	1,565.60	5,335.05	10,823.34	105,334.60
.....	11,666.44	384.57	41,723.27	3,645.76	43,831.00	.....	6,372.17	3,095.61	110,698.82
.....	14,626.22	427.07	50,230.12	4,070.70	62,375.17	7,313.11	10,736.88	13,602.19	172,901.66
.....	9,744.16	366.77	36,303.78	3,070.06	41,662.05	3,070.06	3,420.30	8,972.46	115,759.47
.....	25,759.36	805.92	51,532.13	5,059.17	77,050.41	6,447.34	11,054.63	12,743.84	194,808.80
.....	20,967.70	842.72	48,594.53	8,427.34	107,452.28	4,213.62	58,730.44	4,807.95	250,886.58
.....	18,260.00	571.25	54,594.25	5,112.50	75,806.31	5,712.50	26,910.41	7,422.60	194,382.82
.....	12,033.90	376.30	34,332.23	3,760.50	38,421.02	1,880.56	9,234.71	1,802.05	100,331.03
.....	18,658.01	588.41	50,044.14	5,823.72	63,967.79	3,494.21	11,891.74	13,042.62	157,472.64
.....	12,358.94	386.50	39,284.33	3,861.63	44,286.31	3,861.94	10,070.05	9,930.45	144,401.45
.....	15,317.98	478.69	35,431.00	4,786.87	61,884.78	4,786.87	8,056.12	7,302.38	138,043.76
.....	13,193.30	412.31	53,533.02	4,122.94	57,307.46	4,122.94	14,564.76	12,809.28	160,606.00
.....	14,778.75	461.98	36,558.91	4,618.41	46,051.78	4,618.39	5,733.85	10,322.41	143,444.44
.....	17,941.83	540.70	55,824.19	5,006.80	71,321.89	5,006.81	15,278.62	10,767.09	182,917.93
.....	21,538.22	673.05	47,533.72	6,730.69	66,132.43	3,365.35	7,643.18	6,256.71	159,393.35
.....	10,318.31	510.18	60,978.47	5,100.94	84,163.26	.....	14,354.84	26,322.72	207,748.62
.....	438.06	47.08	47,048.78	4,380.62	73,881.89	2,190.35	17,241.60	7,596.59	166,255.92
.....	11,086.42	346.43	47,534.29	4,464.37	42,194.52	4,503.69	4,088.18	1,772.47	114,960.37
.....	10,269.08	321.79	48,599.36	3,918.76	53,485.25	.....	6,298.67	3,371.34	96,504.05
.....	8,532.80	266.65	39,074.24	2,667.42	48,490.10	2,667.42	6,567.58	3,834.62	112,100.83
.....	18,303.48	572.02	45,840.94	5,719.87	63,467.09	8,097.78	6,000.78	12,983.04	190,694.99
.....	22,228.16	1,007.25	82,312.41	10,070.67	146,974.41	15,108.01	90,697.25	9,939.84	386,840.00
.....	17,748.17	554.47	57,818.38	5,545.12	72,815.35	2,773.08	8,063.47	9,862.85	175,803.29
.....	19,176.94	509.27	47,976.64	5,992.79	77,409.67	.....	13,844.65	.....	164,969.96
.....	12,060.94	376.90	49,467.97	3,769.05	22,263.79	.....	6,831.05	4,527.71	96,367.41
.....	11,319.18	383.72	39,412.69	3,537.24	43,006.76	1,768.62	4,839.54	7,251.13	111,608.88
.....	16,291.32	606.78	47,662.58	5,067.81	53,560.96	3,561.54	9,819.78	5,513.64	141,296.72
.....	823.11	71.10	71,109.89	3,221.12	98,169.99	.....	147,201.78	.....	332,034.18
.....	20,307.00	184.82	39,568.81	1,848.26	28,737.18	924.13	3,392.27	6,131.27	74,601.17
.....	\$ 614.43	\$ 184.82	\$ 39,568.81	\$ 1,848.26	\$ 28,737.18	\$ 924.13	\$ 3,392.27	\$ 6,131.27	\$ 74,601.17

COUNTIES.	State tax.	Special uni- versity tax.	County tax.	County school tax.	District school tax.	Insane tax.	Corporation tax.	Special tax.	Total taxes.
	\$ 13,117.77	\$ 409.94	\$ 50,088.60	\$ 4,099.29	\$ 57,390.88	\$ 2,969.55	\$ 7,006.29	\$ 7,424.79	142,277.11
	18,836.40	463.64	40,993.93	4,636.38	57,559.00	3,702.10	8,553.97	8,285.25	139,036.67
	18,857.33	495.64	41,664.87	4,955.41	58,662.12	1,932.18	9,170.22	14,601.62	147,419.32
	12,857.86	401.80	33,812.61	4,018.03	50,378.04	2,411.91	4,188.57	1,555.38	109,624.20
	15,000.83	499.71	55,976.26	4,997.10	63,322.29	3,757.70	11,255.67	6,106.28	160,525.84
	15,551.65	485.98	34,608.48	4,859.86	60,531.48		14,806.70	14,403.30	144,123.31
	9,575.81	299.18	35,865.54	2,988.55	60,853.72	4,184.01	4,798.72	28,823.43	147,396.96
	19,051.09	501.61	47,555.96	5,016.15	77,517.93		44,236.06	190,879.40	
	18,072.08	564.72	54,877.06	5,647.49	78,624.13	8,471.29	8,765.11	15,929.21	190,951.09
	16,358.99	511.19	44,188.99	5,112.10	49,299.78	2,556.01	21,845.02	5,127.61	142,624.19
	11,004.57	343.89	37,418.11	3,478.93	45,790.92	3,438.93	6,114.36	7,833.67	115,383.38
	10,431.15	325.37	35,715.05	3,259.73	44,965.15	2,607.70	6,020.50	5,359.33	98,714.67
	10,998.99	310.99	29,265.37	3,465.93	51,586.02	2,724.75	4,471.17	7,185.63	109,678.45
	16,195.37	506.11	57,797.07	5,061.11	59,858.98	6,579.45	5,087.98	1,178.24	132,328.48
	17,078.87	533.72	55,850.32	5,337.15	68,446.60		12,978.83	3,638.93	172,604.02
	24,121.71	753.71	62,177.81	7,537.99	91,831.37	3,768.97	21,497.21	6,328.30	217,917.14
	15,806.51	480.98	46,391.09	4,809.66	56,804.55	2,963.85	10,587.72	13,992.02	133,992.02
	26,352.77	820.38	60,954.75	8,203.38	85,059.33	1,640.78	42,668.79	754.51	221,908.29
	20,019.38	625.60	47,289.57	6,256.05	57,228.04	4,473.33	12,145.72	5,629.15	158,679.74
	21,310.24	669.18	44,888.02	6,662.37	57,969.63		13,421.47	122.19	145,041.10
	18,260.50	570.80	52,409.66	5,708.29	102,999.09	3,424.93	13,864.16	20,250.87	217,523.89
	31,081.06	971.28	70,692.59	9,712.83	98,459.62	14,559.24	112,511.63	72,622.60	408,320.75
	20,414.05	1,357.94	53,494.47	1,357.94	108,872.42	3,604.84	159,280.01	15,465.30	485,780.82
	11,122.37	347.57	34,206.79	3,475.74	36,985.32	3,475.74	6,200.64	31,949.78	127,853.95
	11,064.94	345.71	42,833.57	3,457.74	33,780.14	3,457.74	8,137.80	3,548.24	106,625.88
	11,290.49	352.62	43,068.67	3,525.15	77,135.62	2,115.09	8,033.58		145,511.12
	22,705.03	729.53	48,611.75	4,861.75	47,353.97	1,684.69	7,157.17	4,581.45	229,447.22
	22,705.03	729.53	78,313.97	7,295.49	81,189.50	40,339.49	9,407.27	9,108.34	109,432.40
	19,309.16	693.41	49,898.88	6,034.11	54,969.61	5,430.70	10,161.07	30,811.64	176,729.58
	23,337.96	729.31	78,460.60	7,292.91	104,900.93	3,646.59	28,667.12	4,340.60	251,292.58
	14,523.13	453.85	47,732.61	4,538.48	50,519.35	2,723.08	11,305.67	9,356.42	141,662.59
	11,906.47	372.97	36,446.30	3,720.74	44,968.82	1,580.32	9,407.27	833.10	109,432.40
	12,739.98	397.84	42,682.96	3,978.43	60,941.50	3,182.74	4,511.88	10,634.06	130,601.29
	10,432.53	326.02	38,834.31	3,256.17	27,443.61	3,907.40	13,923.71	3,485.12	101,608.87
	15,707.98	490.87	48,557.56	4,909.15	63,788.89	2,454.72	16,844.36	153,753.53	
	24,080.59	739.68	57,353.78	7,353.78	61,554.44		8,580.77	20,580.77	205,800.76
	12,838.76	401.21	40,140.13	4,012.11	75,724.46	4,012.11	11,808.35	8,063.20	160,000.35
	6,461.96	201.96	19,789.53	2,019.33	38,633.69	1,009.64	2,678.66	4,848.86	79,943.53
	19,622.87	613.21	80,176.25	6,132.14	69,738.07	9,200.33	18,972.87	3,096.43	187,572.17
	9,751.17	304.73	32,954.57	3,047.48	47,909.55	1,533.58	3,490.12	9,800.07	108,781.27
	20,528.73	641.62	58,757.44	6,415.23	79,576.28	3,307.61	15,914.08	10,080.61	195,127.60
	11,001.79	343.80	37,819.63	3,438.06	51,752.51	3,438.06	11,367.68	11,284.34	123,444.83
	24,887.84	737.12	102,693.83	7,371.30	87,874.94		447,819.23	6,247.26	1,013,804.32
	42,034.69	1,313.58	129,841.86	13,133.82	167,447.57	18,135.83	166,778.51	34,559.50	558,247.40
	18,380.08	574.31	53,037.34	5,743.61	71,776.35		20,697.70	5,609.98	176,119.27
	11,280.28	352.51	31,643.63	3,525.10	49,330.45	5,525.08	4,801.05	11,577.69	115,635.79
	14,441.14	451.29	41,651.28	4,512.84	57,306.81	4,512.84	18,458.65		141,153.35
	41,524.33	1,301.10	108,022.05	13,010.91	190,506.89	19,010.92	294,367.50	4,888.97	877,094.37
	14,602.58	432.59	58,800.09	4,625.46	67,065.42	2,312.63	4,575.69	6,803.85	150,448.82
	18,966.62	592.70	44,002.87	5,996.88	102,121.35	1,777.97	7,580.87	17,477.68	196,446.94
	18,100.60	565.66	41,579.94	5,654.52	63,399.89	5,656.51	9,904.22	18,158.39	195,021.00
	39,070.22	717.85	55,557.99	7,154.49	73,504.41	7,154.45	13,235.51	15,862.64	189,698.63
	13,672.32	437.26	48,390.96	4,872.60	57,645.83	2,136.30	7,123.19	960.19	134,534.75
	12,890.48	402.83	53,068.47	4,028.27	61,170.50	4,028.27	28,757.18	280.62	161,646.62
	14,054.52	439.20	48,255.43	4,392.02	59,328.79	5,270.45	8,233.74	678.40	120,994.54
	24,573.72	777.90	105,199.76	7,777.90	114,787.29	4,663.86	62,282.94	12,102.10	325,025.76
	16,182.12	594.75	46,474.15	5,047.55	48,401.22	5,369.41	9,550.38	10,662.32	143,421.80
	20,674.96	646.09	53,377.56	6,458.24	55,214.49		17,822.42	4,628.52	158,817.65
	13,627.28	425.85	37,630.70	4,358.82	39,794.23	2,119.36	6,794.80		104,650.64
	21,418.27	669.32	74,643.10	6,669.21	84,961.31	16,733.02	41,196.63		243,624.86
	1,765.98	211.38	28,532.51	2,113.75	41,794.45	2,113.75	4,614.36	5,320.67	91,694.55
	18,362.41	574.45	51,281.65	5,744.60	53,283.86	7,467.86	5,845.28	4,571.71	147,103.72
	34,040.94	1,063.67	132,841.14	10,637.97	169,496.32		288,134.58	104.72	636,209.34
	7,067.97	220.56	26,245.93	2,205.91	28,370.24	2,205.90	5,148.97	1,351.81	72,862.19
	12,108.24	378.38	48,054.59	3,788.52	75,842.63	3,783.82	14,839.00	5,799.53	164,590.21
	\$1,738,175.62	\$54,323.64	\$51,151.95	\$54,802.74	\$95,865,076.39	\$87,180.90	\$3,127,782.24	\$83,634.00	\$18,602,490.60

The corporation taxes shown in the counties of Dubuque, Lee, Linn and Scott include the taxes levied by the cities of Dubuque, Keosauqua and Davenport, which were reported by the city officials to this office by request; they being organized under special charters, and the above the taxes of the telegraph companies, \$15,507.44, and the taxes of the telephone companies, \$5,676.00, not reported by the cities, and we have a grand total of \$18,807,000.93.

OPERATIONS OF THE MULCT LAW, GIVING STATISTICS.

In response to the many inquiries received by this department, a blank was sent to each county auditor requesting information regarding the situation in each county as relates to the mulct law. After some delay, reports were secured from every county. The data submitted below, relating to the counties in which the mulct law is in force, is correct as to the number of saloons in each county, and as to the total tax collected for the year. The department experienced considerable difficulty in securing the annual tax for each locality, and undoubtedly there will be found discrepancies and errors in that portion of the report; but these errors have been minimized as much as possible.

Recognition is due the county auditors, the city recorders and township clerks of the state for furnishing so freely the information for this report.

The mulct law is not in force in the fifty-one counties given below, and the penalties of the prohibition law obtain in these counties for the sale of liquors:

Mr. Cherokee.	Fremont.	Humboldt.	Mitchell.	Taylor.
Clarke.	Greene.	Jasper.	Monroe.	Van Buren.
Clay.	Grundy.	Jefferson.	Montgomery.	Warren.
Dallas.	Guthrie.	Kossuth.	Page.	Washington.
Davis.	Hamilton.	Louis.	Poweshiek.	Wayne.
*Decatur.	Hancock.	Lucas.	Ringgold.	Winnebago.
Delaware.	Hardin.	Madison.	Story.	Worth.
Elk.	Henry.	Mills.	Tama.	Wright.
Franklin.	Howard.			

* Decatur county reports no saloons, but \$190.79 was collected, probably in the enforcement of the law.

The mulct law is in operation in all or some portion of the twenty-eight counties named in the table below. The reports from which this table was compiled gave the number of saloons in each county at or about July 1, 1899, together with the annual tax being charged each on that date:

COUNTIES.

	No. saloons.	Av. annual tax.
Allamakee.....	19	\$ 847.00
Audubon.....	5	1,330.00
*Black Hawk.....	13	1,330.00
Boone.....	13	1,177.00
Bremer.....	17	612.00
Buchanan.....	10	720.00
Carroll.....	34	860.00
Cedar.....	15	608.00
Chickasaw.....	21	638.00
Clayton.....	49	601.00
Clinton.....	99	606.00
Crawford.....	20	865.00
*Des Moines.....	86	600.00
Dickinson.....	4	1,008.00
Dubuque.....	191	606.00
Emmet.....	6	1,150.00
Fayette.....	17	873.00
Harrison.....	13	823.00
Ia.....	12	671.00
Iowa.....	11	1,018.00
Jackson.....	31	607.00
Johnson.....	31	926.00
Jones.....	16	916.00
*Keokuk.....	6	600.00
Lee.....	79	649.00
*Linn.....	48	700.00
Lyon.....	14	832.00
Mahaska.....	14	862.00
*Marion.....	3	800.00
*Marshall.....	15	1,000.00
Monona.....	8	937.50
Muscatine.....	30	960.00
O'Brien.....	14	617.00
Osceola.....	7	1,014.00
Palo Alto.....	12	881.00
Plymouth.....	31	712.00
Pocahontas.....	3	1,400.00
*Polk.....	63	1,200.00
Pottawattamie.....	55	887.00
Sac.....	8	973.00
Scott.....	177	608.00
Shelby.....	13	701.00
Sioux.....	19	653.00
*Union.....	10	1,200.00
Wapello.....	31	1,622.00
Webster.....	23	919.00
Winneblesh.....	21	789.00
Woodbury.....	86	881.00
Total.....	1,530	\$ 864.45

* In Black Hawk county the petition filed is only for Burlington.
 In Des Moines county the petition filed is only for Waterloo.
 In Keokuk county the petition filed is only for What Cheer.
 In Linn county the petition filed is only for Cedar Rapids.
 In Marion county the petition filed is only for Pella.
 In Marshall county the petition filed is only for Marshalltown.
 In Polk county the petition filed is only for Des Moines.
 In Union county the petition filed is only for Creston.